

State of California

 Department of Child Support Services



California Child Support Automation System (CCSAS)

California Guideline Calculator

A Resource Guide for Child Support Professionals

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History of Changes

Date	Description
11-18-2008	Removed references to changes that have been implemented and modified explanations as to current functionality. Indicated that temporary spousal support options, scheduled for release in September 2008, are not currently available. Removed instructions for the manual allocation of support in split-custody calculations and modified explanations about this in the FAQ section entitled <i>Bridging the Gap</i> .
12-22-2008	Modified this document to reflect the one-page data-entry layout, changes to default settings, and to include fields that have been added to the program. The organization of this document has also been modified to consolidate instructions, screen shots, and explanations about sections and fields. Consolidated information now appears between pages 3-27.

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1.0 Overview

The California Guideline Calculator was created for child support professionals statewide for calculating guideline child support for IV-D cases. This program is available in the California Child Support Automation System (CCSAS) Child Support Enforcement (CSE) program and on the DCSS public website.

The California Guideline Calculator is a critical component of the federal certification of CCSAS. This resource guide is designed to provide you with system functionality information that will help you use this program to obtain guideline support calculations.

2.0 California's Guideline Calculator

California's guideline calculator—whether it is the calculator posted on the DCSS website or the calculator in CSE—provides the same guideline support calculation results. The calculator in CSE (referred to as the “internal calculator”) must be used by the courts and local child support agencies for calculating support in IV-D cases.

Follow the steps in this guide to create and run a calculation using the public calculator, print a calculation report, and to save calculation results.

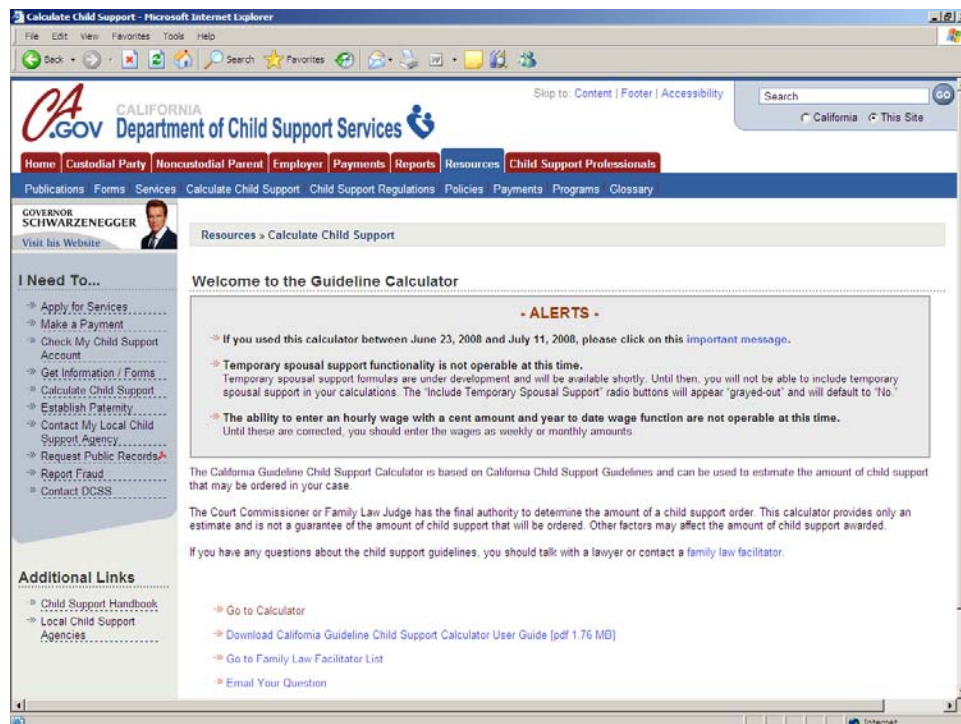
2.1 Using the Public Calculator

Starting a Calculation

1. Open your Internet browser and go to the following address:

<http://www.childsup.cahwnet.gov/Resources/CalculateChildSupport/tabid/114/Default.aspx>

Tip: Add this address to your Internet browser's **Favorites** list for quick and easy access.





ALERTS: Alerts about the program are posted on the welcome page for the guideline calculator and they should be reviewed periodically.

2. Click on the [Go to Calculator](#) hyperlink. The guideline calculator program opens in a new window.

California law requires courts to adhere to statewide uniform guidelines in setting child support orders. The Payment Estimator applies the statewide uniform guideline calculation to the information that you enter into the blank fields. Click on [Instructions](#) for information to help you enter information into the blank fields.

Warning:
Some understanding of California family law and California and federal tax law is necessary to complete some blank fields correctly. You can obtain assistance in completing the Payment Estimator from your county's [Family Court Facilitator](#) or a family law attorney.

Local Child Support Agencies provide child support services to the public at no cost. Among the services provided by Local Child Support Agencies are obtaining court orders and modifying court orders based on statewide uniform guidelines. If you would like to apply for services, click on the following link. [I would like an application for services.](#)




Number of Dependents to Use in the Calculation:

Number of Dependents:

[Start](#)

3. Confirm the total number of children that the parents have in common, whether any of their children are living in the home of either parent or living elsewhere.

IMPORTANT NOTES:

- You cannot add children to a calculation without starting over.
 - The California Guideline Calculator is an Internet-based application. Clicking the **OK** button adds, changes, or removes data from a temporary database table that retains this data. Clicking the browser's **Back** and **Forward** buttons, therefore, may result in lost data. Avoid using your Internet browser's **Back** and **Forward** buttons while using the California Guideline Calculator.
 - The public calculator times out after 30 minutes of inactivity. If you enter data during a hearing and there is considerable delay before you click a hyperlink or button, which are signals of activity, click the browser's **Refresh**  button periodically. If you time out, select the public calculator again from your Internet browser's **Favorites** list.
 - Several subsections appear in the calculator program. Subsections contain additional fields and options that are related. To open a subsection, click the expand button  on the right side of the subsection title bar. Click the collapse button  to close a subsection when you are done (optional). If you leave a subsection open when you calculate support, the calculator will close it for you. These instructions appear the bottom of each page in this document as a reminder.
4. Select the appropriate number of children and click the **Start** button.

Note: The calculator assumes that Parent 1 is the non-custodial parent and Parent 2 is the custodial parent. Certain settings, such as visitation, tax filing status, and tax exemptions, are populated with default values according to this assumption.



5. Enter data where applicable, as described on the following pages.

Note: See page 28 for a default settings quick reference guide and page 29 for a tax settings quick reference guide.

6. Click the **Calculate** button at the bottom of the main data-entry page to view calculation results. See page 25 for information about calculation results.

Entering Data

California Child Support Self Service - Calculation Detail - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Home Search Favorites

California Home

Welcome to California

DCSS Home
Pressroom
Event Calendar
Program Information and Services
State Disbursement Unit
Contact Local Office
Customer Resources
Frequently Asked Questions (FAQ)
Reference Library
Projects
Guideline Calculator
About DCSS

Supporting California's Children

Web On-line Feedback
Recorded Messages (toll free) (800) 955-8873

Dependent Information

Include in Calculation	Name	Prior Period Date Range	Time with Parent 1
<input checked="" type="checkbox"/>	FIRST-BORN	Not Applicable	20.0 % Advanced
<input checked="" type="checkbox"/>	SECOND-BORN	Not Applicable	20.0 % Advanced

Tax Information

Tax Year: 2009

Deduction type when Parent 1 and Parent 2 are Married Filing Separately:

☒ Itemized Deductions ☐ Standard Deduction

Parent 1 Tax Settings +

Parent 2 Tax Settings +

Parents Living Together Without Custody of Children

☐ Check here if Parent 1 and Parent 2 are living together and neither have custody of the children

Monthly Income Information

Type	Parent 1 (\$)	Parent 2 (\$)
Wages/Salary		

Wages/Salary +

There are multiple sections on the data-entry page, as well as "subsections," which are sections inside of sections. A few hyperlinks also navigate you to other pages for entering data, such as the [Not Applicable](#) and [Advanced](#) hyperlinks that appear on the right side of the page in the previous picture (right below **Prior Period Date Range** and **Time with Parent 1**).

Subsections that appear within sections are collapsed by default. The following is an example of a collapsed subsection, which appears in the **Monthly Income Information** section toward the bottom of the previous picture:

Wages/Salary +



By clicking the expand button (+) on the right side of the subsection, the subsection opens, as shown below:

Notice that the expand button turns into a collapse button (-). Click the collapse button, if desired, to close the subsection. You may want to leave a subsection open after you enter data. All subsections will close automatically whenever you calculate support.

Dependent Information section

Dependent Information			
Include in Calculation	Name	Prior Period Date Range	Time with Parent 1
<input checked="" type="checkbox"/>	FIRST-BORN	Not Applicable	20.0 % Advanced
<input checked="" type="checkbox"/>	SECOND-BORN	Not Applicable	20.0 % Advanced

The number of children you selected before you started a calculation appear in the calculation as FIRST-BORN, SECOND-BORN, THIRD-BORN, etc. If, after starting a calculation, you discover that any children the parents have in common should be *excluded* from the calculation (because they are emancipated, for example), click on the check box for that child.

A checkmark indicates the child is included in the calculation; an empty box indicates the child is excluded.

Prior Period Date Range

Dependent Information			
Include in Calculation	Name	Prior Period Date Range	Time with Parent 1
<input checked="" type="checkbox"/>	FIRST-BORN	Not Applicable	20.0 % Advanced
<input checked="" type="checkbox"/>	SECOND-BORN	Not Applicable	20.0 % Advanced

The prior period date range is used for defining an arrears period for a child. The following rules apply to this feature:

- You do not need to enter a time period for every child in the calculation.
- If a partial month is entered, the entire month will be included in the arrears calculation.




- Time periods can span across multiple years. Arrears will be based on the Tax Year selected on the main data-entry page (see 9 for more information).

To enter a prior period date range:

1. Click on the [Not Applicable](#) hyperlink for any child. This opens the **Prior Period Date Range** page.

Dependents	Start Date	End Date
FIRST-BORN	<input type="text"/>	<input type="text"/>
SECOND-BORN	<input type="text"/>	<input type="text"/>

Cancel OK

2. Enter dates manually, using the **mm/dd/yyyy** format, or you can click a calendar icon () to select the **Start Date** and **End Date** for each field. When you click a calendar icon, a small monthly calendar appears. Refer to instructions below for selecting a date.

Click this button once to select a previous month; hold it down to select from a list of months.

Click this button once to select the current date.

Click this button once to select a future month; hold it down to select from a list of months.

Click this button once to select a previous year; hold it down to select from a list of previous years.

Click this button once to select a future year; hold it down to select from a list of future years.

Once a year and month are selected, click on the day of the month.
The completed date appears in the calendar field.

3. Click **OK** after entering or selecting start and end dates. The date range appears on the main data-entry page as a hyperlink instead of the [Not Applicable](#) hyperlink.

Dependent Information			
Include in Calculation	Name	Prior Period Date Range	Time with Parent 1
<input checked="" type="checkbox"/>	FIRST-BORN	01/01/2008 - 01/31/2008	20.0 % Advanced
<input checked="" type="checkbox"/>	SECOND-BORN	01/01/2008 - 01/31/2008	20.0 % Advanced

Note: Clicking **OK** does not save data, but it is a key step in retaining data during a multi-step process.



To edit or delete a prior period date range:

1. Click on the prior period date range hyperlink for any child.

The dialog box titled "Prior Period Date Range" contains a table with two rows. The first row is for "FIRST-BORN" and the second for "SECOND-BORN". Each row has columns for "Start Date" and "End Date", both showing "01/01/2008" and "01/31/2008" respectively, with calendar icons. At the bottom are "Cancel" and "OK" buttons.

Dependents	Start Date	End Date
FIRST-BORN	01/01/2008	01/31/2008
SECOND-BORN	01/01/2008	01/31/2008

2. To modify dates, modify the dates manually, using the **mm/dd/yyyy** date format, or use the calendar icons. To delete a date range, click into a field and press the **Backspace** or **Delete** key on your computer keyboard.
3. Click **OK**. The prior period date range hyperlink will reflect the new dates or [Not Applicable](#) if the dates have been removed.

Note: Clicking **OK** does not save data, but it is a key step in retaining data during a multi-step process. It does reset the timeout clock.

Time with Parent 1 (Visitation) and Advanced Timeshare

The "Dependent Information" table shows two children, FIRST-BORN and SECOND-BORN, both with "Include in Calculation" checked, "Prior Period Date Range" as "Not Applicable", and "Time with Parent 1" as 20.0%. The "Time with Parent 1" column is highlighted with a red box, and each entry has a percentage sign and an "Advanced" hyperlink.

Include in Calculation	Name	Prior Period Date Range	Time with Parent 1
<input checked="" type="checkbox"/>	FIRST-BORN	Not Applicable	20.0 % Advanced
<input checked="" type="checkbox"/>	SECOND-BORN	Not Applicable	20.0 % Advanced

Timeshare or visitation for each child is reflected by the percentage that appears in the **Time with Parent 1** field (the default is 20.0%). The remaining portion of the percentage appearing in this field reflects timeshare with Parent 2. A percentage over 50% indicates that Parent 1 has primary responsibility for the child. For example, 80.0 in the **Time with Parent 1** field indicates Parent 1 has the child 80% of the time and the other parent has the child 20% of the time.

To select a timeshare value for a child:

1. Click the [Advanced](#) hyperlink for a child to navigate to the **Advanced Timeshare Detail** page to select a timeshare option for that child or enter timeshare variables and let the calculator determine the timeshare percentage for you.

The "Advanced Timeshare Selection (FIRST-BORN)" form shows a "Timeshare Selection:" section with a list of radio button options for different visitation schedules and their corresponding percentages.

Advanced Timeshare Selection (FIRST-BORN)

Timeshare Selection:

- ☐ 1 weekend per month (7%)
- ☐ 1 3-day weekend per month (10%)
- ☐ 1 2½-day weekend per month (8%)
- ☐ 2 weekends per month (13%)
- ☐ 1 weekend per month and 1 evening per week (14%)
- ☐ Alternate weekends (14%)
- ☐ Alternate weekends + 2 summer weeks (18%)
- ☐ Alternate weekends, ½ holidays and 2 summer weeks (19%)
- ☐ Alternate weekends, ½ holidays and 2 summer weeks (Parent 2 also has 2 summer weeks) (18%)
- ☐ Two 3-day weekends per month (20%)



☐ Two 2½-day weekends per month (16%)
☐ Alternate weekends and 1 evening per week (21%)
☐ Alternate weekends and 1 overnight per week (28%)
☐ Alternate 3-day weekends (21%)
☐ Alternate 2½-day weekends (18%)
☐ Alternate weekends, ½ holidays and 4 summer weeks (alternate summer weekends with makeups) (21%)
☐ Alternate weekends, ½ holidays and 4 summer weeks (no alternating summer weekends) (21%)
☐ Alternate weekends & ½ holidays and ½ summer (with or without alternate summer weekends) (22%)
☐ Alternate 3-day weekends plus 1 evening per week (28%)
☐ Alternate 2½-day weekends plus 1 evening per week (25%)
☐ Alternate 3-day weekends plus 1 overnight Weekend per week (36%)
☐ Alternate 2½-day weekends plus 1 overnight weekend per week (32%)
☐ Alternate Weekend, 1/2 Holidays, 1 Evening/Week, 4 Summer Weeks (alternate weekends in summer, with makeups) (28%)
☐ Alternate Weekends, 1 Evening/Week When School is in Session, and 1/2 School Vacation (28%)
☐ 3 days per week (43%)
☐ First, third, and fifth weekends (15%)
☐ First, third, fifth, 3-day weekends (23%)
☐ First, third, fifth, 2½-day weekends (19%)
☐ First, third, and alternate fifth weekends (14%)
☐ First, third, alternate fifth 3-day weekends (21%)
☐ First, third, alternate fifth 2½-day weekends (18%)
☐ DAYS per MONTH

2. Select a radio button in the **Advanced Timeshare Selection** section to select the appropriate timeshare option for the child, or select the last radio button and enter timeshare variables.

Percentages applied all radio button options, except the last, are based on the following:

Option	Description	%
1 Weekend per Month	2 days/month or 24 days/year	7%
1 3-day Weekend per Month	3 days/month or 36 days/year	10%
1 2½-day Weekend Per Month	2.5 days/month or 30 days/year	8%
2 Weekends Per Month	4 days/month or 48 days/year	13%
1 Weekend Per Month and 1 Evening Per Week	2 days/month + .5 day/week or 50 days/year	14%
Alternate Weekends	2 days bi-weekly 26 times/year or 52 days/year	14%
Alternate Weekends and 2 Summer Weeks	2 days 26 times + 15 days or 67 days/year	18%
Alternate Weekends, 1/2 Holidays, and 2 Summer Weeks	69 days/year	19%
Alternate Weekends, 1/2 Holidays, and 2 Summer Weeks	67 days/year	18%
Two 3-day Weekends Per Month	6 days/month or 72 days/year	20%
Two 2½-day Weekends Per Month	5 days/month or 60 days/year	16%
Alternate Weekends and 1 Evening Per Week	3 days 26 times + .5 day/week or 78 days/year	21%
Alternate Weekends and 1 Overnight Per Week	2 days 26 times + 1 day/week or 104 days/year	28%
Alternate 3-day Weekends	3 days 26 times/year or 78 days/year	21%
Alternate 2½-day Weekends	2.5 days 26 times/year or 65 days/year	18%
Alternate Weekends, 1/2 Holidays and 4 Summer Weeks (Alternate Summer Weekends, With Make-ups)	77 days/year	21%



Option	Description	%
Alternate Weekends, 1/2 Holidays and 4 Summer Weeks (No Alternating Summer Weekends)	75 days/year	21%
Alternate Weekends, 1/2 Holidays, and 1/2 Summer (With or Without Alternate Summer Weekends)	82 days/year	22%
Alternate 3-day Weekends Plus 1 Evening Per Week	104 days/year	28%
Alternate 2½-day Weekends Plus 1 Evening Per Week	86 days/year	25%
Alternate 3-day Weekends Plus 1 Overnight Weekend Per Week	3 days every other week + 1 day/week or 130 days/year	36%
Alternate 2½-day Weekends Plus 1 Overnight Weekend Per Week	2.5 days every other week + 1 day/week or 117 days/year	32%
Alternate Weekends, 1/2 Holidays, 1 Evening/Week, 4 Summer Weeks (Alternate Weekends in Summer, With Make-ups)	103 days/year	28%
Alternate Weekends, 1 Evening/Week When School In Session, and 1/2 School Vacation 3 Days Per Week	104 days/year	28%
First, Third and Fifth Weekends	3 days 52 times/year or 156 days/year	43%
First, Third, and Fifth Weekends	28 weekends 2 days each or 56 days/year	15%
First, Third, Fifth, 3-day Weekends	28 3-day weekends or 84 days/year	23%
First, Third, Fifth, 2½-day Weekends	67.5 days/year	19%
First, Third, and Alternate Fifth Weekends	26 weekends 2 days each or 52 days/year	14%
First, Third, Alternate Fifth 3-day Weekends	26 3-day weekends or 78 days/year	21%
First, Third, Alternate Fifth 2½-day Weekends	26 2.5-day weekends or 65 days/year	18%

The last radio button may be used to manually enter variables, as follows:

Enter	representing...	Per...
[number]	HOURS DAYS (default) WEEKS MONTHS	WEEK MONTH (default) YEAR

- After selecting a radio button, you can include additional timeshare by manually completing the **Additional Timeshare Adjustment** section.

Additional Timeshare Adjustment (FIRST-BORN)

Additional Timeshare Adjustment: DAYS per MONTH

Your options are:

Enter	representing...	Per...
[number]	HOURS DAYS (default) WEEKS MONTHS	WEEK MONTH (default) YEAR

Note: You must select a radio button option in the first section before you can successfully use the **Additional Timeshare Adjustment** section.

- Click **OK**. The options you selected or entered will appear on the main data-entry page as the visitation percentage for that child.

Dependent Information			
Include in Calculation	Name	Prior Period Date Range	Time with Parent 1
<input checked="" type="checkbox"/>	FIRST-BORN	Not Applicable	<input type="text" value="14.0"/> % Advanced
<input checked="" type="checkbox"/>	SECOND-BORN	Not Applicable	<input type="text" value="20.0"/> % Advanced



Note: Clicking **OK** does not save data, but it is a key step in retaining data during a multi-step process. It also resets the timeout clock. If you decide not to select or enter a timeshare arrangement, click **Cancel** to return to the main data-entry page (clicking **OK** will result in an error message).

5. Repeat these steps or enter visitation percentages manually for other children in the calculation.

Tax Information section

The **Tax Year** drop-down box in the **Tax Information** section reflects the current year. Select another tax year, if appropriate, by clicking on the down arrow. The earliest tax year available is 2004.

Deduction Type when Parent 1 and Parent 2 are Married Filing Separately applies only when the parents are married to each other. The default option is **Itemized Deductions**. Change the option to **Standard Deduction** if it is applicable for your calculation.

Note: *Itemized Deductions are applied to federal income taxes when a parent has long-term capital gains or qualified dividends; otherwise, the Standard Deduction is applied. Itemized Deductions are applied to state income taxes as long as California taxes are used in the calculation.*

Tax Settings

The **Tax Settings** subsection includes options that directly influence tax liability calculations for each parent, which means that they also influence support results. Reviewing and adjusting tax settings for each parent is essential for generating accurate guideline support calculation results.

Open the subsection for each parent. The following picture is an example of the **Tax Settings** subsection for Parent 2. With the exception of a few default settings, the fields and options appear the same for both parents.



Parent 2 Tax Settings

Federal Income Taxes:

Federal Tax Filing Status: **HEAD OF HOUSEHOLD**

3 Number of Federal Tax Exemptions

2 Number of Children for Child Care Credit

2 Number of Children for Earned Income Credit

2 Number of Children for Child Tax Credit

☒ Self-Employment Taxes ☐ Parent 2 is Blind

☒ Federal Insurance Contributions Act ☐ Parent 2 is 65 or Older

☒ Medicare ☐ Parent 2 New Spouse is Blind

☒ Advanced Earned Income Credit ☐ Parent 2 New Spouse is 65 or Older

☒ If Married Filing Separately, Lived with Spouse Part of the Year

State Income Taxes:

☒ California Tax Filing Status: **SAME AS FEDERAL**
(RDP only)

3 Number of California Tax Exemptions (RDP only)

2 Number of Children for California Child Care Credit

☒ California State Income Taxes

☒ California State Disability Insurance

☐ California Dependency Credit for Dependent Parents

☐ California Joint Custody Head of Household Credit

☒ California Renter's Credit

☐ Other State Tax Rate: %

☐ Other State Tax Amount:

Use the table below to learn about the fields and options available in this subsection for each parent.

Field	Definition
Federal Income Taxes	
Federal Tax Filing Status	<p>Select federal tax filing status the parent will use or has used for the tax year. This status is used to determine the parent's tax liabilities in conjunction with other tax settings. Options are:</p> <p>SINGLE – <i>default for Parent 1</i> HEAD OF HOUSEHOLD – <i>default for Parent 2</i> MARRIED FILING JOINTLY (with other parent) MARRIED FILING JOINTLY (not with other parent) MARRIED FILING SEPARATELY (with other parent) MARRIED FILING SEPARATELY (not the other parent)</p> <p>Note: The filing status of both parents may not conflict; for example, one parent cannot file as Head of Household and the other file as Married Filing Jointly (with other parent).</p>



Field	Definition
Number of Federal Tax Exemptions	The default setting is 1 for Parent 1 and 1+ the number of children in the calculation for Parent 2. Enter the number of exemptions the parent will claim on their federal tax return. (This is not the number of exemptions a parent claims for tax withholding purposes.)
Number of Children for Child Care Credit	Enter the number of children for whom a qualified parent pays for child care pursuant to IRS Topic 602 (see page 33). The default for Parent 1 is 0; the default for Parent 2 is the number of children identified for the calculation. Adjust this number to reflect the actual number of dependents in child care, including children from other relationships. If you enter a number without corresponding child care expenses, this credit will not be applied to the calculation.
Number of Children for Earned Income Credit	Enter the number of children who qualify for earned income credits pursuant to IRS Topic 601 (see page 30). The default for Parent 1 is 0; the default for Parent 2 is the number of children identified for the calculation. Adjust this credit as necessary.
Number of Children for Child Tax Credit	Enter the number of children who qualify for earned income credits pursuant to IRS Topic 606 (see page 34). The default for Parent 1 is 0; the default for Parent 2 is the number of children identified for the calculation. Adjust this credit as necessary.
Self-Employment Taxes (SECA)	SECA includes the self-employment version of FICA and Medicare. Self-employment taxes will be excluded automatically when self-employment income is below the taxable threshold amount. Uncheck this option only when SECA should otherwise be excluded from self-employment income.
Federal Insurance Contributions Act (FICA)	Uncheck this option if FICA (social security) is not deducted from the parent's wages/salary.
Medicare	Uncheck this option if Medicare is not deducted from the parent's wages/salary.
Advanced Earned Income Credit	Advance Earned Income Credit is a deduction to net disposable income pursuant to IRS Topic 604 (see page 34). This credit will be applied to the calculation based on income and excluded if not. Uncheck this option when the parent is younger than 25 or older than 65 years of age and does not have a qualifying child.
Parent is Blind	Check this checkbox when the parent is blind.
Parent is 65 or Older	Check this checkbox when the parent is 65 years of age or older.
New Spouse is Blind	Check this checkbox when the new spouse or RDP of the parent is blind.
New Spouse is 65 or Older	Check this checkbox when the new spouse or RDP of the parent is 65 or older.
If Married Filing Separately, Lived with Spouse Part of the Year	This option indicates that a parent lived with a spouse or RDP during the past year but is filing separately. This option is effective only when <i>Married Filing Separately (not with other parent)</i> federal tax filing status is selected. Uncheck this checkbox if the parent's tax filing status is <i>Married Filing Separately (not with other parent)</i> and the parent did not live with the spouse or RDP for any part of the tax year.
State Income Taxes	
California radio button (default)	Selecting this radio button means that California state income tax options and credits will be used in the calculation. Selecting another radio button means that California state income tax options and credits will be ignored.
California Tax Filing Status (RDP only)	<p>If a parent is a registered domestic partner (RDP) in the State of California, the parent must file in California as a married person. Change this option only if the parent is an RDP. Options include:</p> <ul style="list-style-type: none"> SAME AS FEDERAL – <i>default</i> HEAD OF HOUSEHOLD MARRIED FILING JOINTLY (with other parent) MARRIED FILING JOINTLY (not with other parent) MARRIED FILING SEPARATELY (with other parent) MARRIED FILING SEPARATELY (not with other parent) <p>Note: When SAME AS FEDERAL is selected, the Federal Tax Filing Status will be used for state income taxes.</p>



Field	Definition
Number of California Tax Exemptions (RDP only)	If a parent is a registered domestic partner (RDP), the parent must file in California as a married person. Change the number in this field only if the parent is an RDP. Note: When SAME AS FEDERAL is the California Tax Filing Status, Federal Tax Exemptions will be used in the calculation and this field will be updated to match Federal Tax Exemptions.
Number of Children for California Child Care Credit	Enter the number of children for whom a qualified parent pays for child care. The default for Parent 1 is 0; the default for Parent 2 is the number of children identified for the calculation. Adjust this number to reflect the actual number of dependents in child care, including children from other relationships. If you enter a number without corresponding child care expenses, this credit will not be applied to the calculation.
California State Income Taxes	Uncheck this option only when income is subject to California state income taxes but they should be excluded from the calculation.
California State Disability Insurance	Uncheck this option when California State Disability Insurance (CASDI) is not deducted from the parent's wages/salary.
California Dependency Credit for Dependent Parents	Check this option when a parent is caring for a qualifying parent as a deduction to state taxes. See IRS Topic 602 on page 33 for more information.
California Joint Custody Head of Household Credit	Check this option when a parent qualifies for this credit as a deduction to state taxes. Qualifying tax payers must be filing as Single or Married Filing Separately and have a child that meets the support criteria.
California Renter's Credit	Uncheck this checkbox when a parent does not qualify for renter's credit as a deduction to state taxes. If this option is checked, credit will be determined based on income thresholds for the tax year in comparison to the parent's tax filing status.
Other State Tax Rate <i>radio button</i>	Select this radio button when a parent works and resides outside of California; then enter the parent's other state tax rate, even if it is zero. The tax rate is based on the parent's federal adjusted gross income. Refer to page 37 for more information.
Other State Tax Amount <i>radio button</i>	Select this radio button when the parent works and resides outside of California; then enter the monthly taxable amount. This is an alternative to entering the Other State Tax Rate. Refer to page 37 for more information.

Parents Living Together Without Custody of Children section

Use this feature to run joint calculations pursuant to Family Code 17402(c)(2) when both parents are living together but do not have physical custody of the children.

Parents Living Together Without Custody of Children
☐ Check here if Parent 1 and Parent 2 are living together and neither have custody of the children

When the box in this section is checked, the amount of support is allocated proportionately between the parents based on their net monthly disposable incomes.

Note: The calculator does not allow both parents to use the Head of Household tax filing status when this option is checked, because tax code states that a taxpayer filing as Head of Household must furnish over half the cost of maintaining the household.



Monthly Income Information section

Type	Parent 1 (\$)	Parent 2 (\$)
Wages/Salary (+)		
Self-Employment Income:	<input type="text"/>	<input type="text"/>
Unemployment Compensation:	<input type="text"/>	<input type="text"/>
Disability (Taxable):	<input type="text"/>	<input type="text"/>
Imputed Income:	<input checked="" type="radio"/> None <input type="radio"/> Some <input type="radio"/> All	<input checked="" type="radio"/> None <input type="radio"/> Some <input type="radio"/> All
Public Assistance and Child Support Received (+)		
Other Taxable Income (+)		
Other Non-Taxable Income (+)		
New-Spouse Income (+)		

Several fields and subsections are used to enter income-related data.

Wages/Salary

If a parent earns wages or salary, you must open the Wages/Salary subsection to enter a monthly amount or enter variables and let the calculator determine the monthly amount for you. The following picture shows this subsection opened:

Wages/Salary (-)	
Presumed Income:	<input type="checkbox"/>
Earned Income Frequency:	<input type="text" value="MONTHLY"/>
Earned Income Amount:	<input type="text"/>
Hours/Week:	<input type="text" value="40"/>
Minimum Wage:	<input type="text" value="2008 CA MIN WAGE 8.00/HR"/>
Amount Year-To-Date:	<input type="text"/>
YTD Date Range:	Start Date: <input type="text"/> End Date: <input type="text"/>

Use the table below to learn how to enter monthly wages/salary or variables so that the calculator determines the monthly amount of wages/salary.

Field	Definition
Wages/Salary subsection	
Presumed Income	This checkbox option causes the guideline calculator to use "presumed income" for the parent, as defined by the State. This checkbox is used only by local child support agencies.



Field	Definition																		
Earned Income Frequency	Select the frequency by which wages or salary is earned. The default is MONTHLY. If you know the monthly wage or salary amount, enter it into the Earned Income Amount field. Otherwise, select another option in this drop-down box and enter data into other fields as necessary to complete the conversion to a monthly amount. The equation used for determining the monthly amount is included. The monthly amount will appear in the results.																		
	<table><tr><th>Option</th><th>Required Fields/Equation</th></tr><tr><td>HOURLY WAGE</td><td>Earned Income Amount x Hours/Week x 4.333</td></tr><tr><td>WEEKLY</td><td>Earned Income Amount x 4.333</td></tr><tr><td>BI-WEEKLY</td><td>Earned Income Amount x 2.173</td></tr><tr><td>SEMI-MONTHLY</td><td>Earned Income Amount x 2</td></tr><tr><td>MONTHLY</td><td>Earned Income Amount</td></tr><tr><td>ANNUAL</td><td>Earned Income Amount ÷ 12</td></tr><tr><td>YEAR-TO-DATE</td><td>Amount Year-To-Date ÷ # days in Date Range x 30.417</td></tr><tr><td>MINIMUM WAGE</td><td>Hours/Week x Minimum Wage x 4.333</td></tr></table>	Option	Required Fields/Equation	HOURLY WAGE	Earned Income Amount x Hours/Week x 4.333	WEEKLY	Earned Income Amount x 4.333	BI-WEEKLY	Earned Income Amount x 2.173	SEMI-MONTHLY	Earned Income Amount x 2	MONTHLY	Earned Income Amount	ANNUAL	Earned Income Amount ÷ 12	YEAR-TO-DATE	Amount Year-To-Date ÷ # days in Date Range x 30.417	MINIMUM WAGE	Hours/Week x Minimum Wage x 4.333
	Option	Required Fields/Equation																	
	HOURLY WAGE	Earned Income Amount x Hours/Week x 4.333																	
	WEEKLY	Earned Income Amount x 4.333																	
	BI-WEEKLY	Earned Income Amount x 2.173																	
	SEMI-MONTHLY	Earned Income Amount x 2																	
	MONTHLY	Earned Income Amount																	
	ANNUAL	Earned Income Amount ÷ 12																	
YEAR-TO-DATE	Amount Year-To-Date ÷ # days in Date Range x 30.417																		
MINIMUM WAGE	Hours/Week x Minimum Wage x 4.333																		
Earned Income Amount	Enter the gross amount of wages or salary the parent earns if the selection in the Earned Income Frequency field is HOURLY WAGE, WEEKLY, BI-WEEKLY, SEMI-MONTHLY, MONTHLY, or ANNUAL.																		
Hours/Week	Enter the number of hours the parent works on average per week (default is 40). A number in this field is required if HOURLY WAGE appears in the Earned Income Frequency field.																		
Minimum Wage	Select the type of minimum wage the parent earns. Options include: 1. 2007 California Minimum Wage 7.50/hour 2. Pre-2007 California Minimum Wage 6.75/hour 3. 2008 California Minimum Wage 8.00/hour – <i>default</i> 4. Federal Minimum Wage 5.15/hour 5. Prevailing Minimum Wage 6.75/hour A selection in this drop-down box is required if MINIMUM WAGE appears in the Earned Income Frequency field.																		
Amount Year-To-Date	Enter the gross amount of wages or salary the parent has received during the YTD Date Range ; for example, January 1 to the end of a particular payroll period. An entry in this field is required if YEAR-TO-DATE appears in the Earned Income Frequency field.																		
YTD Date Range	Enter the beginning date of the earliest payroll period and the ending date of latest payroll period, which will be used to determine the average wages per month between the beginning and ending dates. These dates are required if YEAR-TO-DATE appears in the Earned Income Frequency field.																		



Other Income

Monthly Income Information		
Type	Parent 1 (\$)	Parent 2 (\$)
Wages/Salary +		
Self-Employment Income:	<input type="text"/>	<input type="text"/>
Unemployment Compensation:	<input type="text"/>	<input type="text"/>
Disability (Taxable):	<input type="text"/>	<input type="text"/>
Imputed Income:	<input checked="" type="radio"/> None <input type="radio"/> Some <input type="radio"/> All <input checked="" type="radio"/> None <input type="radio"/> Some <input type="radio"/> All	
Public Assistance and Child Support Received +		
Other Taxable Income +		
Other Non-Taxable Income +		
New-Spouse Income +		

Use the table below to learn about other fields and options available in the **Monthly Income Information** section.

Field	Definition
Self-Employment Income	Enter the net amount of self-employment income earned by the parent on average per month. This amount is treated as net profit from the conduct of a business. Self-employment tax (SECA) is based on the amount entered for the tax year, as long as self-employment tax has not been unchecked for this parent.
Unemployment Compensation	<p>Unemployment compensation includes amounts received under federal or state unemployment compensation laws. Paid Family Leave (PFL) is paid to workers who suffer a wage loss when they take time off to care for a seriously ill family member or to bond with a new minor child. PFL is a benefit in the nature of unemployment compensation. State Disability Insurance (SDI) is also considered unemployment compensation when an unemployed worker receives SDI benefits in lieu of unemployment. PFL and SDI are both subject to federal taxes and exempt from state taxes.</p> <p>Enter the amount of monthly unemployment benefits received as federal or state unemployment benefits. If you enter PFL or SDI benefits in this field, you must enter a corresponding negative amount in the Adjustment to State Income field.</p> <p>Note: Federal and state taxes are calculated for this income, but FICA and CASDI are not.</p>
Disability (Taxable)	<p>Enter the amount of taxable disability received on average per month from a private accident or health insurance plan paid for by an employer or from any other taxable disability source. If both the parent and the employer paid premiums for a plan, only the amount the parent receives that is due to the employer's payments is considered taxable disability.</p> <p>Note: Federal and state taxes are calculated for this income, but FICA and CASDI are not.</p>
Imputed Income	This field is used to indicate if None (default), Some, or All of the income for the parent is imputed, meaning that the parent has the ability to earn the income entered in the calculator. This information has no effect on the calculation results, but it does appear in the results and on the summary report.



Field	Definition
Public Assistance and CS Received subsection	
Public Assistance	Enter the amount of public assistance received per month. This data is not included in the calculation, but may be entered for informational purposes. Note: Taxes are not applicable for this type of assistance. This field may also be used for SSI/SSP benefits.
Child Support Received	Enter the monthly amount of child support received for children of other relationships. This data is not included in the support calculation, but may be entered for informational purposes. Note: Taxes are not applicable for this type of support.
Other Taxable Income subsection	
Federal and state taxes are calculated for income in this subsection, although FICA and CASDI are not. *Indicates the field for taxable income that does not fall into any other category.	
Social Security Income (Taxable)	Enter only the taxable portion of disability and retirement income from social security in this field. Enter the non-taxable portion in the Social Security Income (Non-Taxable) field in the Other Non-Taxable Income subsection. Refer to IRS Tax Topic 423 or page 36 to determine which portion is taxable or non-taxable.
Operating Losses and Other Income*	Enter the amount of operating losses and other taxable income claimed on average per month. This field is also for taxable income that does not fall into any other category, such as gambling winnings. For more information, see <i>IRS Publication 536 Net Operating Losses for Individuals, Estates and Trusts</i> .
Short-Term Capital Gains	Enter the amount of short-term capital gains claimed on average per month pursuant to IRS Topic 409 and IRS Tax Schedule D (1040), Part I. This field accepts a positive or a negative number.
Long-Term Capital Gains	Enter the amount of long-term capital gains claimed on average per month pursuant to IRS Topic 409 and IRS Tax Schedule D (1040), Part II. This field accepts a positive or a negative number.
Line 4e from IRS Form 4952	Enter the amount from line 4e on IRS form 4952, averaged per month. For more information, see <i>IRS Form 4952 Investment Interest Expense Deduction</i> . This field accepts a positive or a negative number.
Unrecaptured Section 1250 Gain	Enter the amount of unrecaptured Section 1250 gain claimed on average per month. For more information, see IRS Tax Schedule D (1040). This field accepts a positive or a negative number.
Nonqualified Dividends	Enter the amount of non-qualified dividends claimed on average per month. For more information, see IRS Publication 2005-36.
Qualified Dividends	Enter the amount of qualified dividends—commonly referred to as <i>ordinary dividends</i> —claimed on average per month. For more information, see IRS Publication 550.
Interest Received	Enter the amount of interest received on average per month. For more information, see IRS Form 1040, IRS Schedule B, Form 1099-INT, and IRS Publication 550.
Royalties	Enter the amount of royalties claimed on average per month. For more information, see IRS Schedule E Supplemental Income and Loss (from rental real estate, royalties, partnerships, S corporations, estates, trusts, etc.). This field accepts a positive or a negative number.
Rental Income	Enter the amount of rental income claimed on average per month. For more information, see IRS Schedule E Supplemental Income and Loss. Do not subtract depreciation; that information should be entered in the "Depreciation or Other" field.
Other Taxable Income Adjustments	Enter the amount of other taxable income adjustments claimed on average per month.
Other Non-Taxable Income subsection	
Taxes are not calculated for income in this subsection. *Indicates the field for non-taxable income that does not fall into any other category.	
Social Security Income (Non-Taxable)	Enter only the non-taxable portion of disability and retirement income from social security in this field. Enter the taxable portion in the Social Security Income (Taxable) field in the Other Taxable Income subsection. Refer to IRS Tax Topic 423 or page 36 to determine which portion is taxable or non-taxable.
Depreciation or Other*	Enter the amount of depreciation or other income claimed on average per month. Use this field to enter non-taxable income that does not fall into any other category.



Field	Definition
Significant Other/New Mate Income	Enter the amount of gross income the parent's significant other or new-mate receives on average per month. Note: <i>This value is for informational purposes only and is not used in the calculation.</i>
Tax Exempt Interest	The monthly amount of interest income that is exempt from taxes, such as interest from municipal and savings bonds.
Disability	Enter the amount of non-taxable disability received on average per month. For example: <ul style="list-style-type: none"> • Compensatory but not punitive damages for physical injury or physical sickness. • Disability benefits under a "no-fault" car insurance policy for loss of income or earning capacity as a result of injuries. • Compensation for permanent loss or loss of use of a bodily part or function, or permanent disfigurement. • Amounts received for disability from an accident or health insurance plan that is paid directly to the parent. • Disability and retirement benefits from the Department of Veterans Affairs (VA). Note: <i>Payments or portions thereof, which are attributable to employer-paid plans are taxable and should be entered in the "Disability (Taxable)" field in the Other Taxable Income subsection.</i>
Worker's Compensation	Enter the amount of worker's compensation received on average per month.

New-Spouse Income subsection (including RDP)

The amount of income received by a new spouse or RDP is not added to the parent's income. However, when the parent's tax filing status is Married Filing Jointly (not with other parent) it may impact the parent's tax liability, which has a direct influence on the calculation of support. The parent's share of tax liability is calculated in proportion to the parent's gross taxable income and the combined gross taxable income with the new spouse or RDP. For example, if the parent earns 50% of the combined gross taxable income, the parent's tax liability is 50% of the joint tax liability.

Field	Definition
Wages/Salary	Enter the amount of gross wages/salary earned by a new spouse or RDP.
Self-Employment Income	Enter the monthly amount of income from self-employment earned by a new spouse or RDP.
Social Security Income (Non-Taxable)	Enter the monthly amount of income from social security for a new spouse or RDP that is not subject to tax.
Social Security Income (Taxable)	Enter the monthly amount of income from social security for a new spouse or RDP that is subject to tax.
Other Taxable Income	Enter the monthly amount of taxable income from other sources for a new spouse or RDP.
Spousal/ Other Partner Support Paid Other Relationship	Enter the amount of support paid per month by a new spouse or RDP to a former spouse or other partner, as ordered by the court.
Retirement Contribution if Adjustments to Income	Enter the amount of tax-deferred retirement contribution a new spouse or RDP pays on average per month. This can be mandatory or voluntary retirement contributions that qualify as an adjustment to income.
Required Union Dues	Enter the amount of union dues a new spouse or RDP is required to pay per month.
Necessary Job-Related Expenses	Enter the amount of necessary job-related expenses a new spouse or RDP is required to pay.



Monthly Deduction Information section

Monthly Deduction Information		
Type	Parent 1(\$)	Parent 2(\$)
Child Support Paid (Other Relationships):	<input type="text"/>	<input type="text"/>
Spousal Support Paid This Relationship:	<input type="text"/>	<input type="text"/>
Property Tax:	<input type="text"/>	<input type="text"/>
Mortgage Interest:	<input type="text"/>	<input type="text"/>
Required Union Dues:	<input type="text"/>	<input type="text"/>
Health Insurance Premium +		
Retirement Contributions +		
Other Guideline Deductions +		
Other Itemized Deductions +		
Other Tax Deductions +		
Alternative Minimum Tax Information (IRS Form 6251) +		

There are several fields and subsections for entering deduction-related data. Use the table below to learn about the fields and options available in the Monthly Deduction Information section.

Field	Definition
Child Support Paid (Other Relationships)	Enter the amount of current child support actually being paid per month for children from other relationships. This data is included in the calculation as a deduction to net income.
Spousal Support Paid This Relationship	Enter the amount of court-ordered spousal support paid per month to the other parent in this family unit. This amount is not deducted from income, but it may impact the parent's tax liability, which has a direct influence on the calculation of support. Notes: <ul style="list-style-type: none"> Enter spousal support for someone in another relationship in the "Spousal/Other Partner Support Paid Other Relationships" field in the Other Guideline Deductions subsection. Enter incoming spousal support in the "Operating Losses and Other Income" field in the Other Taxable Income subsection.
Property Tax	Enter the amount of property tax paid on average per month that the parent is allowed to deduct from taxes under federal law.
Mortgage Interest	Enter the amount of tax deductible mortgage interest paid on average per month that the parent is allowed to deduct from taxes under federal law.
Required Union Dues	The amount of required union dues paid on average per month as a condition of employment. This data is included in the calculation for taxes and as a deduction to net income.
Health Insurance Premium subsection	
Health insurance premiums are included in the calculation for taxes and as a deduction to net income.	
Pre-Tax or Post-Tax	Indicate if a health insurance premium is being paid before taxes (pre-tax) or after taxes (post-tax).
Wage Deduction	Enter the monthly amount of health insurance premium if it is being paid by wage deduction.
Paid by Party	Enter the monthly amount of health insurance premium if it is being paid directly by the parent.



Field	Definition
Retirement Contributions subsection	
Mandatory Retirement (Tax-Deferred)	Enter the monthly amount of retirement contributions to a tax-deferred plan, which are withheld from wages as a condition of employment. This amount is treated as a deduction to net disposable income. <i>Note: Some companies have adopted retirement plans, such as the 401(k) plan, as their mandatory retirement plan of choice. An employee may be required to contribute a percentage of income to that plan with an option to contribute more. The required minimum is mandatory; contributions above the minimum are voluntary.</i>
Mandatory Retirement (Non-Tax-Deferred)	Enter the monthly amount of retirement contributions to a non-tax-deferred plan, which are withheld from wages as a condition of employment. Non-tax-deferred contributions are rare and affect only a small percentage of the population (usually extremely high wage earners).
Voluntary Retirement (Tax-Deferred)	Enter the amount of retirement contributions to a tax-deferred plan, which are withheld from wages or paid directly by the parent that are not a condition of employment, such as 401(k) and IRA contributions. This data is included in the support calculation for taxes. <i>Note: Voluntary contributions that are not tax-deferred and contributions that exceed IRS limitations are not applicable to the calculation and should not be entered anywhere. For more information on this topic, search for "retirement contributions" at http://www.irs.gov.</i>
Other Guideline Deductions subsection	
Necessary Job-Related Expenses	Enter the average monthly amount of job-related expenses, which are necessary for employment. This data is included in the calculation for taxes and as a deduction to net income.
Spousal/Other Partner Support Paid Other Relationships	Enter the amount of court-ordered spousal or other partner support actually being paid per month for a relationship that is not part of this family unit. This data is included in the calculation for taxes and as a deduction to net income. <i>Note: Only court-ordered spousal or other partner supports should be entered here as this amount is a deduction to taxes and net income.</i>
Other Itemized Deductions subsection	
Itemized deductions appear on Schedules A & B of an IRS tax return.	
Deductible Interest Expenses	Enter the average monthly amount of non-mortgage interest claimed as an itemized deduction.
Other Medical Expenses	Enter the average monthly amount of medical expenses claimed as an itemized deduction.
Contribution Deduction	Enter the average monthly amount of charitable donations claimed as an itemized deduction.
Miscellaneous Itemized	Enter the average monthly amount of other miscellaneous expenses claimed as an itemized deduction, which are subject to the 2% floor (similar to job-related expenses).
Other Tax Deductions subsection	
Adjustments to Income	Enter the average monthly amount of adjustments to income. This field is intended to capture the difference between the majority of federal itemized deductions used as state deductions and state-only itemized deductions. A positive value in this field modifies the federal itemized deductions to include state adjustments to itemized deductions, which are used in the calculation of and will typically increase the parent's state tax liabilities.
Other Discretionary Deductions	Enter the state and local tax withholding deduction (Federal Schedule A, Line 5), and other deductions allowed by the court.
Alternative Minimum Tax Information (IRS Form 6251) subsection	
The Alternative Minimum Tax (AMT) resulted from the Tax Reform Act of 1969. The AMT attempts to ensure that anyone who benefits from tax advantages pays a minimum amount of tax. The following deductions relate only to federal and state AMT calculations.	
Certain Interest on Home Mortgage	Enter the average monthly amount of interest paid for eligible home mortgage.
Investment Interest	Enter the average monthly amount of investment interest.
Post-1986 Depreciation	Enter the average monthly amount of post-1986 depreciation.



Field	Definition
Adjusted Gain or Loss	Enter the average monthly amount of adjusted gains or losses.
Incentive Stock Options	Enter the average monthly amount of incentive stock options from Federal Form 6251, Line 13.
Passive Activities	Enter the average monthly amount of passive activities.
Estates and Trusts Schedule K-1 (Form 1041)	Enter the average monthly amount of estates and trusts.
Tax Exempt Interest From Private Activity Bonds (Post 8/7/1986)	Enter the average monthly amount of tax interest from private activity bonds.
Other Preferences (see IRS Form 6251)	Enter the average monthly amount of other AMT adjustments.
Alternative Minimum Tax Operating Loss Deduction	Enter the average monthly amount of AMT operating losses.

Monthly Hardship Deduction Expenses section

Hardship Deduction Expenses		
Type	Parent 1(\$)	Parent 2(\$)
Extraordinary Health Expenses:	<input type="text"/>	<input type="text"/>
Uninsured Catastrophic Losses:	<input type="text"/>	<input type="text"/>

Use the table below to learn about the fields and options available in this section:

Field	Definition
Extraordinary Health Expenses	Enter the average amount paid per month of allowed extraordinary health expenses for which the parent is financially responsible. The allowed amount is at the discretion of the court. Note: Health insurance premiums should be entered in the Health Insurance Premiums subsection.
Uninsured Catastrophic Losses	Enter the average amount paid per month of allowed expenses resulting from an uninsured catastrophic loss due to a natural disaster, such as hurricanes, earthquakes, floods, drought, tornados, fires and winter storms; man-made events, such as criminal acts perpetrated against the parent; or accidental losses. The allowed amount is at the discretion of the court.



State Adjustments section

State Adjustments		
Type	Parent 1(\$)	Parent 2(\$)
State Adjustments to Income:	<input type="text"/>	<input type="text"/>
State Adjustments to Itemized Deductions:	<input type="text"/>	<input type="text"/>

Use the table below to learn about the fields and options available in this section:

Field	Definition
State Adjustments to Income	Enter the average monthly amount of adjustments that the state does not treat as income for tax purposes. For example, the state does tax state tax refunds (Schedule 540 CA, Part I).
State Adjustments to Itemized Deductions	Enter the average monthly amount of adjustments that the state does now allow for itemization. For example, the state does not allow an itemized deduction of state income tax paid (Schedule 540 CA, Part II).

Monthly Hardship Deduction Calculation section

Hardship Deduction Calculation	
Parent 1	<input data-bbox="1209 856 1230 877" type="button" value="+"/>
Parent 2	<input data-bbox="1209 909 1230 930" type="button" value="+"/>
Computation Method for Hardship	<input data-bbox="1209 961 1230 982" type="button" value="+"/>

Pursuant to Family Code 4071(b), a hardship deduction may be granted for a parent's natural or adopted children from other marriages or relationships for whom the parent has an obligation to support and who also reside with the parent. A hardship deduction is subtracted from the parent's net income. The **Calculate Hardship** option applies the maximum hardship deduction, based on the calculated average support for the children in the calculation.

Open a subsection for a parent to enter the number of hardships for that parent.

Parent 1	
Hardship:	
<input type="radio"/> Calculate Hardship	
Number of Other Family Code 4071(b) Children:	<input type="text"/>
<input type="radio"/> Enter Dollar Amount for Family Code 4071(b) Children <input type="text"/>	
Number of Other Family Code 4071(b) Children:	<input type="text"/>
<input checked="" type="radio"/> Not Applicable	



Use the table below to learn about the fields and options available in this subsection:

Option	Definition
Calculate Hardship	<p>This radio button means that the calculator determines the maximum hardship for you. You must also enter the number of children for which the hardship represents. You can enter a whole number or a fraction, from .5 to 10.0.</p> <p>The formula for calculating the hardship amount is $X = A \times (B \div C)$, where X equals the total maximum hardship amount, A equals the number of hardship children, B equals the total basic child support amount, and C equals the number of children included in the current child support calculation.</p> <p>The total basic support amount (B) for the number of children in the child support calculation (C) is calculated. An average is then calculated ($B \div C$). That amount (the maximum hardship amount per hardship child) is multiplied by the number of hardship children (A); thus, providing the maximum total hardship amount (X).</p>
Enter Dollar Amount for Family Code 4071(b) Children	<p>This radio button is for entering a fixed dollar amount for the hardship. You must also enter the number of children the hardship represents. The amount you enter should not exceed the maximum allowed by statute (the average support for the children in the calculation).</p> <p>Tip: Use the Calculate Hardship option to determine the maximum hardship allowed, and then modify the calculation and enter a lesser amount in this field.</p>
Not Applicable (default)	This radio button means that no hardships for this parent will be included in the calculation.

Open the Computation Method for Hardship subsection to change the methodology used for calculating hardships.

Computation Method for Hardship

☒ Match Presumed Child Support Per Capita

☐ Match Basic Child Support Per Capita

Use the table below to learn about the fields and options available in this subsection:

Option	Definition
Match Presumed Child Support Per Capita (default)	The maximum hardship per child is equal to the average total child support for the children in the calculation (after net add-ons).
Match Basic Child Support Per Capita	The maximum hardship per child is equal to the average basic child support for the children in the calculation.

Monthly Child Support Add-On Information section

Monthly Child Support Add-On Information

Parent 1 +

Parent 2 +

Computation Method for Child Support Add-Ons +

Pursuant to Family Code 4062, certain expenses are allowed as additional child support (add-ons). There are two subsections in the Monthly Child Support Add-On Information section for identifying add-on expenses incurred by each parent. Each of these subsections also includes a field for entering child care expenses for children from another relationship.



Parent 1	Child Care(\$)	Visits/Travel Expenses(\$)	School Expenses (\$)	Uninsured Health Expenses(\$)
FIRST-BORN	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
SECOND-BORN	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Child Care for Other Children:	<input type="text"/>			

Use the table below to learn about the fields and options available in this subsection:

Option	Definition
Child Care*	Enter the average monthly amount of child care costs related to employment or to reasonably necessary education or training for employment skills.
Visits/Travel Expenses	Enter the average monthly amount of travel expenses incurred for visitation purposes with each child.
School Expenses	Enter the average monthly amount of costs related to the educational or other special needs of the child.
Uninsured Health Expenses	Enter the average monthly amount of reasonable uninsured health care costs for the child.
Child Care for Other Children*	Enter the average monthly amount of child care costs incurred by the parent for children from other relationships.

*The tax effects for amounts entered in a field for child care occurs only if you make a corresponding entry in the Number of Children for Child Care (Tax Settings) for the parent, as described on page 9.

Family Code 4061 specifies how add-on expenses are allocated between the parents. The third subsection indicates the computation method that is used in the calculation when you enter add-ons for either parent.

Computation Method for Child Support Add-Ons
<input checked="" type="radio"/> Allocate 50/50
<input type="radio"/> Allocate Family Code 4061(b)
<input type="radio"/> Allocate After Support

Use the table below to learn about the fields and options available in this subsection:

Option	Definition
Allocate 50/50 (default)	Add-on expenses paid by each parent are combined and then divided equally for each parent. For example, if Parent 1 pays \$40 per month for add-ons and Parent 2 pays \$60, the total between the two parents is \$100, which means that the net obligation for each parent is \$50. Since Parent 1 pays only \$40, Parent 1 owes Parent 2 \$10 per month. That will increase Parent 1's obligation to \$50 and reduce Parent 2's obligation to \$50.
Allocate Family Code 4061(b)	This method is the same as Allocate After Support, except that (1) the gross income of the parent paying spousal support will be decreased by the amount of spousal support paid, and (2) the gross income of the parent receiving spousal support will be increased by the amount of spousal support received.
Allocate After Support	Add-on expenses are calculated and allocated after the support calculation, such that Parent 1 pays a net amount of add-ons that is equal to a calculated constant, multiplied by the total add-ons being paid by both parents. The constant is calculated as follows: $(A - B) \div C$, where A equals net disposable income of Parent 1, B equals support amount, and C equals net disposable income of both parents. Once the constant is determined, the add-ons are totaled and divided amount the parents equitably rather than evenly. If Parent 1 is paying less in add-ons than the equitable amount, Parent 1 pays the difference; if Parent 1 is paying more, then Parent 2 pays the difference.



Option	Definition
	For example, if Parent 1 has \$1000 net disposable income and pays \$100 in support and \$60 in add-ons and Parent 2 has \$900 net disposable income and pays \$50 in add-ons, the constant is $(\$1000 - \$100) \div (\$1000 + \$900)$, or $\$900 \div \$1900 = .474$. This means that Parent 1 is responsible for .474 of the total add-ons ($\$50 + \$60 = \$100 \div .474 = \52 rounded). Since Parent 1 is currently paying \$60 for add-ons, Parent 2 owes Parent 1 \$8, thereby reducing Parent 1's monthly support obligation from \$100 to \$92.

Other Settings section

Other Settings

Apply Low-Income Adjustment

☒ N/A ☐ Yes ☐ No

Calculate Temporary Spousal Support:

☒ No ☐ Alameda ☐ Humboldt ☐ Kings ☐ Marin ☐ Santa Clara

Low-Income Adjustment

Family Code 4055(7) states that in all cases in which the monthly net disposable income of the obligor is less than \$1,000, there shall be a rebuttable presumption that the obligor is entitled to a low-income adjustment (LIA). Family Code 4055(c) on the other hand prohibits setting a default to apply the LIA, so a manual selection is required.

The default for applying the LIA is, therefore, **N/A**. If the obligor qualifies for LIA and you do not select another option before you calculate support, a message will display, requiring that another option be selected. You must select **Yes** or **No** and calculate again. These options have the following effect:

Yes.... The low end of the LIA range is applied to the calculation if the obligor qualifies for LIA, and the results include both the low-end and high-end of the LIA range. If the obligor does not qualify for LIA, selecting this option has no affect on the calculation.

No..... LIA is not applied to the calculation, even if the obligor's monthly net disposable income qualifies. The results do not include the low-end and high-end of the LIA range.

Calculate Temporary Spousal Support

The default setting is **No**. Other options include: **Alameda**, **Humboldt**, **Kings**, **Marin**, and **Santa Clara**, which are based on each county's rule of court.

A change is pending to activate these options; an implementation date has not been determined yet.



Viewing Calculation Results

When you click the **Calculate** button at the bottom of the main data-entry page, results appear at the top of the same page. A screen shot of results appears on the following page. The table below describes the five sections containing calculated results.

Section	Description
Monthly Support Totals	This section displays the net results and obligor for those results. For example, if an amount appears in the column for Parent 1, then Parent 1 is the obligor.
Monthly Child Support Per Child	This section displays the allocation of support for each child in the calculation. Amounts listed under each parent's column reflect the obligation amount for each parent. The net results between these totals appear in the first section.
Total Child Support Arrears Per Child	This section displays the allocation of total arrears for each child in the calculation. Amounts listed under each parent's column reflect the obligation amount for each parent. The net results between these totals appear in the first section. Amounts display in these columns if you enter a prior period date range for any child in the calculation. See page 4 for more information.
Monthly Tax/Income Information (Tax Year)	This section displays calculated results for tax and income based on the data entered.
Other Monthly Deduction Totals	This section displays hardship deduction calculations and the number of hardship children based on the data entered.

At the bottom of the Child Support Results section, you can:

- **Modify data and recalculate:** Scroll down past the results section, modify data, and then scroll to the bottom of the page and update calculation results by clicking on the **Calculate** button again.
- **Print the results:** Click the **View Printable Results** button to open a new window and print a calculation report.
- **Save the results:** Click the **View Printable Results** button to open a new window and save the calculation report on your computer.
- **Start Over with all new data:** Click the **Start Over** button to cancel everything and start from the beginning (losing all previously entered data).



Child Support Results							
Monthly Support Totals							
Type				Parent 1(\$)	Parent 2(\$)		
Total Monthly Child Support Amount Owed:				1053.00	0.00		
Basic Child Support Amount:				1053.00	0.00		
Child Support Add-Ons Amount:				0.00	0.00		
Total Arrears Support Amount:				0.00	0.00		
Temporary Spousal Support Amount (N/A):				0.00	0.00		
Amount of Child Support Per Child							
Child	Time with NCP(%)	Parent 1 Add-Ons (\$)	Parent 1 Support(\$)	Parent 1 Total(\$)	Parent 2 Add-Ons (\$)	Parent 2 Support(\$)	Parent 2 Total(\$)
FIRST-BORN	20.0	0.00	381.00	381.00	0.00	0.00	0.00
SECOND-BORN	20.0	0.00	672.00	672.00	0.00	0.00	0.00
Average % Time with NCP	20.0	0.00	1053.00	1053.00	0.00	0.00	0.00
Amount of Child Support Arrears Per Child							
Child	Prior Period Date Range	Parent 1 Add-Ons (\$)	Parent 1 Support(\$)	Parent 1 Total(\$)	Parent 2 Add-Ons (\$)	Parent 2 Support(\$)	Parent 2 Total(\$)
FIRST-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
SECOND-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00
Monthly Tax/Income Information (Tax Year: 2008)							
Type				Parent 1(\$)	Parent 2(\$)		
Monthly Net Disposable Income:				3563.00	3196.00		
Monthly Net Disposable Income After Support:				2510.00	4249.00		
Monthly Gross Income:				5000.00	3600.00		
Monthly Federal Adjusted Gross Income:				5000.00	3600.00		
Federal Tax Filing Status				SINGLE	HEAD OF HOUSEHOLD		
Number of Federal Tax Exemptions				1	3		
California Tax Filing Status				SAME AS FEDERAL	SAME AS FEDERAL		
Number of California Tax Exemptions				1	3		
Monthly Federal Taxable Income:				4254.00	2058.00		
Monthly Federal Tax Liabilities:				759.00	94.00		
Monthly Self-Employment Tax:				0.00	0.00		
Monthly FICA:				383.00	275.00		
Monthly State Tax Liabilities:				255.00	5.00		
Monthly CASDI:				40.00	29.00		
Other Monthly Deduction Totals							
Type				Parent 1(\$)	Parent 2(\$)		
Hardship Deduction Amount				0.00	0.00		
Hardship Deduction Children				0.0	0.0		
				View Printable Results		Start Over	



Printing Calculation Results

Click the **View Printable Results** button at the end of the Child Support Results section to open the report in a new window.

To print calculation results:

1. Click the printer icon on the toolbar or select the **File** menu and select **Print**, and then print the desired pages using the standard Windows **Print** dialog box.
2. Close the Printable Results window when you are done.

Note: *The calculator program appears in a separate window. If a window with previous results was left open, new results replace all contents in the open window. (In other words, you cannot have more than one window open with different printable results.)*

Tip: Use the **File** menu to select the **Page Setup** feature to add a custom header or footer or to adjust print margins for the printout. Be sure to reset these options before printing other documents or the customized settings appear on other printouts.

Saving Calculation Results

Click the **View Printable Results** button at the end of the Child Support Results section to open the report in a new window.

To save the calculation results:

1. Select the **File** menu.
2. Select **Save As...**
3. Save the report using a standard Windows **Save As...** dialog box, and make the following adjustments:
 - Save the report in a meaningful folder
 - Give the report a meaningful file name
 - Select **Web Archive, single file (*.mht)** file type
4. Close the window when you are done.

Note: *The calculator program appears in a separate window.*



2.2 Default Setting Quick Reference Guide

Visitation for each dependent: 20.0

Tax Settings

Tax Year: [Current Year]

Deduction type when Parent 1 and Parent 2 are Married Filing Separately:

Itemized Deductions

	<u>Parent 1</u>	<u>Parent 2</u>
Federal Tax Filing Status.....	SINGLE	HEAD OF HOUSEHOLD
Federal Tax Exemptions	1	1 + #dependents
Children for Federal Child Care Credits	0	#dependents
Children for Federal Earned Income Credits	0	#dependents
Children for Federal Child Tax Credits	0	#dependents
Self-Employment Taxes	Yes	Yes
Federal Insurance Contributions Act.....	Yes	Yes
Medicare.....	Yes	Yes
Advance Earned Income Credit	Yes	Yes
Parent is Blind	No	No
Parent is 65 or Older	No	No
New Spouse is Blind	No	No
New Spouse is 65 or Older	No	No
If Married Filing Separately, Lived with Spouse Part of the Year.....	Yes	Yes
California State Tax Filing Status (RDP only)	SAME AS FEDERAL...	SAME AS FEDERAL
California Tax Exemptions (RDP only)*	1	1 + #dependents
Children for California Child Care Credits	0	#dependents
California State Disability Insurance.....	Yes	Yes
Dependency Credit for Dependent Parent(s)	No	No
Joint Custody Head of Household Credit	No	No
California Renter's Credit.....	Yes	Yes
Other State Tax Rate	[blank]	[blank]
Other State Tax Amount	[blank]	[blank]

*After running a calculation, the data in this field is changed to match Federal Tax Exemptions whenever SAME AS FEDERAL appears as the California State Tax Filing Status.

Monthly Hardship Deduction Calculation

Monthly Hardship Deduction Calculation

Hardship Computation Methodology..... Match Presumed Child Support Per Capita

Monthly Child Support Add-On Information

Add-On Computation Methodology

Other Settings

Apply Low-Income Adjustment..... N/A

Calculate Temporary Spousal Support..... No



3.0 Tax Setting Topics

3.1 Tax Setting Quick Reference Guide

See also excerpts from the IRS and FTB websites on pages 30 through 35.

Type of Tax/Credit	Qualifying Age Limit, Other Requirements, and Links to Tax Information	Exempt/Credit? ¹
Self-Employment Taxes	Uncheck if self-employment income is less than \$400/year (\$33.33/month). http://www.irs.gov/taxtopics/tc407.html http://www.irs.gov/taxtopics/tc408.html	
Federal Insurance Contributions Act	Uncheck if not being deducted from wages/salary. http://www.irs.gov/taxtopics/tc401.html	
Medicare	Uncheck if not being deducted from wages/salary. http://www.irs.gov/taxtopics/tc401.html	
Advance Earned Income Credit ²	<i>Qualifying child:</i> Child must be under 19 at the end of the tax year; under 24 if a full-time student during any part of any 5 months during the tax year; or any age if permanently and totally disabled. <i>No qualifying child:</i> Parent must be between ages 25 and 65 by end of the tax year. See page 30 for more information. http://www.irs.gov/taxtopics/tc601.html http://www.irs.gov/pub/irs-pdf/p596.pdf	NO
Child Care Credit (CCC) ² <i>Federal and State</i>	Child must be under age 13 ³ . If parent is married, both the parent and their spouse must have earned income ⁴ unless spouse was a full-time student or incapable of self-care. See page 33 for more information. http://www.irs.gov/taxtopics/tc602.html http://www.irs.gov/pub/irs-pdf/p503.pdf	NO
Earned Income Credit (EIC) ²	Child must be under 19 at the end of the tax year, under 24 if a full-time student during any part of any 5 months during the tax year, or any age if permanently and totally disabled. Parent cannot claim this credit if he or she is filing as Married Filing Separately. See page 30 for more information. http://www.irs.gov/taxtopics/tc601.html http://www.irs.gov/pub/irs-pdf/p596.pdf	NO
Child Tax Credit (CTC) ²	Child must be under 17 at the end of the tax year. See page 34 for more information. http://www.irs.gov/taxtopics/tc606.html http://www.irs.gov/pub/irs-pdf/p972.pdf	YES
State Income Taxes	Uncheck if income is not subject to California income taxes.	
California State Disability Insurance	Uncheck if California SDI is not being deducted from wages/salary.	
Dependency Credit for Dependent Parents	Check only if the parent is caring for a dependent parent. See page 33 for more information. http://www.irs.gov/taxtopics/tc602.html	
Joint Custody Head of Household Credit	Check only if there is an agreement between the parties. http://www.ftb.ca.gov/individuals/hoh/fag.html	YES
Renter's Credit	Uncheck if the parent does not qualify. See page 35 for more information. http://www.ftb.ca.gov/individuals/fag/ivr/203.html	

¹ A parent can claim a tax exemption (credit) if it has been defined in a divorce decree or separation agreement between the parties.

² A qualifying child can be a son, daughter, stepson, stepdaughter, brother, sister, stepbrother, stepsister, or a descendant of any of them, or an eligible foster child. An adopted child is treated as a biological child. There are situations in which parties can have adult dependents; defer to the links provided in those situations.

³ If a child qualifies for part of the year, you can give the credit. If the child turns 13 on September 16, for example, the parent is entitled to child care expenses through September 15. This credit is applied only if you also enter child care expenses.

⁴ Earned Income does not include pensions, annuities, welfare benefits, unemployment compensation, worker's compensation benefits, or Social Security benefits.



3.2 IRS & FTB Tax Topics

IRS Tax Topic 601: Earned Income Credit

Source: IRS website (Tax Year 2007)

The earned income credit, or EIC, is a refundable credit for workers who meet certain requirements and file a tax return. Persons with or without a qualifying child may claim the EIC. The maximum credit you can get will depend on whether you have no qualifying children, one qualifying child, or more than one qualifying child. Additionally, the maximum credit possible can change each year due to inflationary adjustments. See [Publication 596, Earned Income Tax Credit](#), to find the maximum credit available. Publication 596 is available for download, or you may request a copy by calling 1-800-829-3676.

Do you have earned income?

To claim the earned income credit, you must have earned income. For the year you are filing, earned income includes all income from employment, but only if it is includable in gross income. Examples of earned income are wages, salaries, tips, and other taxable employee compensation. Earned income also includes net earnings from self-employment. Earned income does not include amounts such as pensions and annuities, welfare benefits, unemployment compensation, worker's compensation benefits, or social security benefits. For tax years after 2003, members of the military who receive excludable combat zone compensation may elect to include it in earned income.

Do you have investment income?

If you have investment income of more than the limit allowed for the taxable year, you may not claim the EIC. Investment income includes taxable interest, tax exempt interest, dividend income, capital gain net income, certain income from rents or royalties, and certain income from passive activities. It does not include gains from selling business assets. For more information, refer to Chapter 1, *Rules for everyone*, in Publication 596, *Earned Income Credit*.

What is your filing status?

To claim the EIC, your filing status must be single, head of household, qualifying widow or widower, or married filing jointly. You cannot claim the EIC if your filing status is married filing separately.

Do you (and your spouse, if filing jointly) have a social security number?

You (and your spouse, if filing jointly) must each have a valid social security number issued by the Social Security Administration. Any qualifying child listed on Schedule EIC must also have a valid SSN. You cannot claim the EIC if you (or your spouse, if filing jointly) have a social security card that says "not valid for employment" and the number was issued so that the cardholder could receive a federally funded benefit, such as Medicaid. If you fail to provide a social security number for yourself (and your spouse, if filing jointly), the EIC will not be allowed.

Are you a qualifying child of another person?

If you (or your spouse, if filing jointly) are a qualifying child of another person, you cannot claim the EIC.



Do you have foreign earned income?

If you file [Form 2555](#) (PDF), *Foreign Earned Income*, or [Form 2555EZ](#) (PDF), *Foreign Earned Income Exclusion*, you cannot claim the EIC.

Are you a nonresident alien?

If you are a nonresident alien, you can claim the EIC only if you are married to a United States citizen or resident, and you file a joint return and are taxed as a resident for the entire taxable year.

If you have a child, is your child a qualifying child?

To claim the EIC with a qualifying child, you must have one or more qualifying children. A qualifying child is a child who meets certain relationship, residency, and age requirements. To meet the relationship test, the child must be your:

- Son, daughter, stepson, stepdaughter, or a descendant of any of them,
- Brother, sister, stepbrother, stepsister, or a descendant of any of them, or
- Eligible foster child (a child placed with you by an authorized placement agency).

An adopted child (or a child placed with you for adoption by an authorized placement agency) is treated as a biological child.

To meet the residency test, the child must have lived with you in the United States for more than half the tax year. Military personnel stationed outside the United States on extended active duty are considered to live in the United States during that period for EIC purposes.

To meet the age test, the child must be under age 19 at the end of the taxable year, or under age 24 at the end of the taxable year and a full-time student during any part of any 5 months during the taxable year, or any age if permanently and totally disabled. Refer to Chapter 2, *Rules if you have a qualifying child*, in Publication 596 for exceptions to the time your child must have lived with you.

Does your child have a social security number?

Your qualifying child must have a valid social security number issued by the Social Security Administration. If your qualifying child does not have a social security number or if your child's social security card reads "not valid for employment" and the number was issued solely so that the child could receive a federally funded benefit, such as Medicaid, you cannot claim the EIC on the basis of that qualifying child. More information on social security numbers for purposes of the EIC can be found in Chapter 2, *Rules if you have a qualifying child*, of Publication 596.

Is your child the qualifying child of another taxpayer?

For tax years 2005 and later, if two or more persons have the same qualifying child, they can choose which one will claim the child related benefit using that child. The child related benefits are the dependency exemption, the child tax credit, the credit for child and dependent care expenses, the earned income credit, and head of household filing status. If more than one person actually claims one or more of these benefits using the same qualifying child, only one will be entitled to claim these benefits using that child, as follows:

- The parents, if they file a joint return,



- The parent, if only one of the persons is the child's parent,
- The parent with whom the child lived the longest during the tax year, if two of the persons are parents of the child,
- The parent with the highest AGI if the child lived with each parent for the same amount of time during the tax year, or
- The person with the highest AGI, if none of the persons is the child's parent.

More information can be found in Chapter 2, *Rules if you have a qualifying child of Publication 596*

If you do not have a qualifying child?

To claim the EIC without a qualifying child, you must meet three additional requirements: age, dependency, and residency. To meet the age test, you (or your spouse, if filing jointly) must be at least age 25, but under age 65 at the end of the taxable year. You meet the dependency test if no one else can claim you (and your spouse, if filing jointly) as a dependent on their return. If someone else can claim you (or your spouse, if filing jointly) as a dependent, but does not, you still cannot claim the EIC. To meet the residency test, you (and your spouse, if filing jointly) must live in the United States for more than half the year. Military personnel stationed outside the United States on extended active duty are considered to live in the United States during that period for EIC purposes.

Do you meet the Earned Income and AGI Limit?

To claim the EIC, both your earned income and adjusted gross income must be less than the limit for your filing status and the number of your qualifying children (if any) for the year you are claiming the credit. You can find these limits in Publication 596.

How do you figure the EIC?

You must use Worksheet A or Worksheet B in the [Form 1040 Instructions](#), [Form 1040A Instructions](#), or [Form 1040EZ Instructions](#) to figure this credit, or the IRS can figure the credit for you. If you want the IRS to figure the credit, carefully follow the steps in the instructions for your tax return or refer to Publication 596. This publication is also a valuable source for information on the earned income credit in general. If you file your return electronically, the credit will be figured for you. For more information about filing electronically, see [e-file](#) at the bottom of the IRS.gov homepage.

What is advance EIC?

If you expect to qualify for the EIC in the current year, you may be able to receive part of it in *advance* during the year. To see if you qualify to receive *advance* EIC payments, refer to [Topic 604](#).



IRS Tax Topic 602: Child and Dependent Care Credit

Source: IRS website (Tax Year 2007)

If you paid someone to care for a qualifying individual so you (and your spouse if you are married) could work or look for work, you may be able to claim the credit for child and dependent care expenses. If you are married, both you and your spouse must have earned income, unless one spouse was either a full-time student or was physically or mentally incapable of self-care. The expenses you paid must have been for the care of one or more of the following qualifying individuals:

1. Your dependent (under the rules for qualifying child) who was under age 13 when care was provided. For certain custodial parents, refer to *Child of Divorced or Separated Parents* in [Publication 503](#), *Child and Dependent Care Expenses*. A noncustodial parent, however, cannot treat a child as a qualifying person even if the parent may claim the child as an exemption.
2. Your spouse who was mentally or physically not able to care for himself or herself and who has the same principal place of abode as you for more than one-half of the year.
3. Your dependent who was physically or mentally not able to care for himself or herself, for whom you can claim an exemption, and who has the same principal place of abode as you for more than one-half of the year.

In addition to the conditions just described, to take the credit, you must meet all the following conditions:

1. You must provide the taxpayer identification number (usually the social security number) of the qualifying person.
2. Your filing status must be a status other than married filing separate (You must file a joint return if you are married.)
3. The payments for care cannot be paid to someone you can claim as your dependent, or to your child who is under age 19 even if he or she is not your dependent.
4. You must report the name, address, and taxpayer identification number, (either the social security number, or the employer identification number) of the care provider on your return. If the care provider is tax exempt, you need only report the name and address on your return. You can use [Form W-10](#) (PDF), *Dependent Care Provider's Identification and Certification*, to request this information from the care provider.

If you qualify for the credit, complete [Form 1040A, Schedule 2](#) (PDF), or [Form 2441](#) (PDF) with [Form 1040](#) (PDF). If you received dependent care benefits from your employer (this amount should be shown on your [Form W-2](#) (PDF)), you must complete Part III of Schedule 2 (Form 1040A) or Form 2441. You cannot use 1040EZ if you claim the child and dependent care credit.

The credit is a percentage, based on your adjusted gross income, of the amount of work-related child and dependent care expenses you paid to a care provider. There is a maximum dollar limit of dependent care expenses you can use for this credit. The amount of the maximum dollar limit depends on the taxable year and the number of qualifying children. These dollar limits must be reduced by the amount of any dependent care benefits provided by your employer that you exclude from your income. Refer to Publication 503, *Child and Dependent Care Expenses*, for additional information.

If you pay someone to look after your dependent or spouse in your home, you may be a household employer. If you are a household employer, you may have to withhold and pay



social security and Medicare tax and pay federal unemployment tax. For information, refer to [Publication 926](#), *Household Employer's Tax Guide*, or to [Topic 756](#) and [Topic 760](#).

IRS Tax Topic 606: Child Tax Credits

Source: IRS website (Tax Year 2007)

You may be able to claim a child tax credit if you have a qualifying child.

A child is your qualifying child if the child:

1. Is a citizen, resident, or national of the United States,
2. Is under age 17 at the end of the calendar year in which your tax year begins,
3. Is your son, daughter, stepson, stepdaughter, legally adopted child (or a child lawfully placed with you for legal adoption), brother, sister, stepbrother, stepsister, foster child placed with you by an authorized placement agency or by a court order, or a descendant of any such person,
4. Shares with you the same principal place of abode for more than one-half of the tax year, or is treated as your qualifying child under the special rule for parents who are divorced, separated, or living apart, and
5. Is not treated as the qualifying child of another taxpayer under the special rule for two or more taxpayers claiming a qualifying child or the special rule for parents who are divorced, separated, or living apart.

For more information, refer to [Publication 501](#), *Exemptions, Standard Deduction, and Filing Information*.

The credit is limited if your modified adjusted gross income is above a certain amount. The amount at which this phase-out begins depends on your filing status. You can find the phase-out range for your filing status in the [Publication 972](#), *Child Tax Credit*.

The child tax credit also is limited by the sum of your regular income tax liability and any alternative minimum tax liability, minus the sum of certain credits. However, if the amount of your child tax credit is limited by the amount of your income tax liability, you may be able to claim an "additional" child tax credit if your earned income exceeds the base amount for the year. Also, if you have 3 or more qualifying children, you may be able to claim an additional child tax credit up to the amount of the social security taxes you paid during the year, less any earned income credit you receive. You can find the base amount, as well as more information on qualifying for the additional child tax credit in Publication 972, *Child Tax Credit*.

The total amount of the child tax credit and any additional child tax credit cannot exceed the maximum amount allowed for the taxable year. You can find the maximum amount allowed in Publication 972, *Child Tax Credit*.

Individuals entitled to receive the child tax credit and additional child tax credit may also be eligible to receive the child and dependent care credit and the earned income credit.

Follow your [Form 1040 Instructions](#) or [Form 1040A Instructions](#) and complete the child tax credit worksheet. Certain taxpayers may also have to complete worksheets in [Publication 972](#), *Child Tax Credit*. Use [Form 8812](#) (PDF) to figure the additional child tax credit and attach it to your return. For more information on the child tax credit, refer to Publication 972, *Child Tax Credit*.



FTB Tax Topic: California Nonrefundable Renter's Credit

Source: FTB website (Tax Year 2007)

The Nonrefundable Renter's Credit is a personal income tax credit that can only be used to offset your tax liability; therefore, you must have a tax liability to claim the credit.

You qualify for the Nonrefundable Renter's Credit if you meet all of the following:

- You were a resident of California in 2007.
- Your California adjusted gross income (AGI) is \$33,272 or less if your filing status is single or married/registered domestic partner filing a separate return; or \$66,544 or less if you are married/registered domestic partner filing jointly, head of household, or qualified widow(er).
- You paid rent for at least half of 2007 for property in California that was your principal residence.
- You did not live with another person for more than half the year (such as a parent) who claimed you as a dependent in 2007.
- You are not a minor living with and under the care of a parent, foster parent, or legal guardian.
- You rented property for more than half the year that was not exempt from California property tax in 2007.

If you are married, neither you nor your spouse/registered domestic partner was granted a homeowner's property tax exemption during 2007. (You can still qualify for the credit, even though your spouse/registered domestic partner claimed a homeowner's exemption, as long as each of you maintained a separate residence for the entire year in 2007).



4.0 Social Security Income

Source: www.irs.gov

The amount of social security benefits that are subject to taxes depends on the total amount of income and benefits for the taxable year. The following information is for the 2008 tax year.

To find out whether any benefits may be taxable:

1. The **base amount** for the tax filing status is:
 - \$25,000 for single, head of household, qualifying widow(er) or married filing separately living apart from a spouse at any time during the tax year.
 - \$32,000 for married filing jointly.
 - \$-0- for married filing separately living with a spouse at any time during the tax year.
2. Compare the base amount for the tax filing status with the total of:
 - (a) One-half of social security benefits, plus
 - (b) All other income, including tax-exempt interest.
3. If the income described in #2 is:
 - *Less than the base amount for the tax filing status:* None of the social security benefits are taxable. Enter all income from social security benefits in the **Social Security Income (Non-Taxable)** field.
 - *More than the base amount for the tax filing status:* The taxable amount of the benefits can be determined on a worksheet in [Form 1040 Instructions](#) or [Form 1040A Instructions](#) , or in [Publication 915, Social Security and Equivalent Railroad Retirement Benefits](#).

Once the taxable amount is determined, enter the non-taxable amount in the **Social Security Income (Non-Taxable)** field and the taxable amount in the **Social Security Income (Taxable)** field.



5.0 Out-of-State Calculations

An alternative to applying California income taxes to a calculation for a parent who resides and works in another state is entering a tax rate or tax amount for the other state. If you have the parent's pay stub, you may use that to determine the monthly tax amount; if not, you may use state tax-related tables in this document to determine the other state's tax rate or tax amount.

The two state tax-related tables on the following pages were obtained from the *Federation of Tax Administrators*. These tables may be used to determine out-of-state tax rates or amounts:

1. **State Individual Income Taxes** – This table lists all states and associated tax rates. This table also includes footnotes with additional state tax information.
2. **State Personal Income Taxes: Federal Starting Points** – This table lists all states and the tax starting point—or tax base—for calculating state income taxes. Most state taxes are, with a few exceptions, based on federal adjusted gross income or federal taxable income.

Visit www.taxadmin.org for updated tax rate and starting point information. You can obtain this information after accessing the website, and then clicking on *State Tax Comparisons* and then *State Tax Rate Tables*. The *Federation of Tax Administrators* usually updates these documents within 1-3 months after the beginning of each tax year, based on workloads and other circumstances.

To determine the other state tax rate or other state tax amount:

1. Since you can enter only one tax rate or amount in the calculator and since determining support may be based on current and future earnings, the easiest approach is to identify the state for which the parent intends to file state income tax returns in the future.

Note: *You may need to modify these procedures for unusual circumstances, such as when a parent concurrently works in or resides in different states, in which case, your goal is to determine an appropriate monthly tax obligation [amount] for the parent.*
2. If a state has no income tax, such as Alaska, select the radio button for **Other State Tax Rate** and enter zero (0).
3. If a state has a flat income tax rate, there is only one rate listed on the report. For example, Colorado has a flat tax rate. Look at the starting point for the state to determine the tax base and refer to step 7 or 8 for instructions on entering this information into the calculator.
4. If the state has a tax range (low and high), use the tax table to determine if the income level for the parent easily falls into the low range. If so, treat this like a flat income tax rate. Then look at the starting point for the state to determine the tax base and refer to step 7 or 8 for instructions on entering this information into the calculator.
5. If the state has a tax range (low and high) and the income level for the parent is higher than the lowest rate, visit the state tax agency website, search for the tax rate table, and determine the taxable amount manually. Then select the radio button for **Other State Tax Amount** and enter the monthly taxable amount, rounded to the nearest dollar.
6. A few states (New Hampshire, Rhode Island, and Tennessee) have completely different tax approaches, and you will need to determine how best to proceed.



7. If the state's tax base is federal adjusted gross income and you have a specific tax rate, select the radio button for Other State Tax Rate and enter the state income tax rate. You can enter fractions, such as 8.25, in this field.
8. If the state's tax base is federal taxable income, you will need to determine the tax amount.
 - (a) Run a guideline calculation with all data, using California taxes.
 - (b) Multiply the state's income tax rate by the federal taxable income amount that appears in the calculation results.
 - (c) Modify the calculation, select **Other State Tax Amount** radio button, and enter the other state tax amount. The amount you enter must be a monthly amount, rounded to the nearest dollar.

Searching a state tax agency for tax information:

- Start with the www.taxadmin.org website and click the "Links" button (top right side of the page); then click the state you want to access. This opens the tax agency website for that state.
- Find individual income tax rates by searching for "income tax brackets" or "tax rate schedules", annual reports, instructions for individual tax forms, or tax law. If you are unsuccessful, send an email message to the tax agency.
- Once you find current tax rates/brackets, identify the state's federal tax base (starting point) and compute the parent's taxable income. This exercise is based on annual income. When you are done, convert your results to a monthly amount.

Example exercise:

Idaho has a tax range (1.6 to 7.8) and 8 tax brackets. Using a gross income of \$60,000 per year, the following was determined. Note that these exercises require determining an annual tax obligation, and then converting that obligation into a monthly amount.

Searching Idaho's tax agency website, the State of Idaho Tax Laws, #63-3024 Individuals' Tax and Tax on Estates and Trusts shows the following income tax brackets:

<i>When taxable income is...</i>	<i>the tax rate is...</i>
1. Less than \$1000	1.6%
2. \$1000 but less than \$2000	\$16 plus 3.6% of amount over \$1000
3. \$2000 but less than \$3000	\$52 plus 4.1% of amount over \$2000
4. \$3000 but less than \$4000	\$93 plus 5.1% of amount over \$3000
5. \$4000 but less than \$5000	\$144 plus 6.1% of amount over \$4000
6. \$5000 but less than \$7500	\$205 plus 7.1% of amount over \$5000
7. \$7500 but less than \$20,000	\$383 plus 7.4% of amount over \$7500
8. Over \$20,000	\$1308 plus 7.8% of amount over \$20,000

With an annual gross income of \$60,000, this example clearly falls into the 8th tax bracket. Idaho's tax base (starting point) is federal taxable income. I ran a calculation in the calculator and found that \$5000 wages/salary per month has a federal taxable income amount of \$4254 or \$51,048 per year.

Tax bracket #8 tax amount	\$1,308.00
Plus 7.8% of amount over \$20,000 (\$31,048 x .078)	<u>\$2,422.00</u>
Annual Income Tax Obligation.....	\$3,730.00
Monthly Income Tax Obligation (\$3,730 ÷ 12)	<u>\$311.00</u>

Enter \$311.00 into the **Other State Tax Amount** field.

STATE INDIVIDUAL INCOME TAXES

(Tax rates for tax year 2008 -- as of January 1, 2008)

	TAX RATE RANGE		Number of Brackets	INCOME BRACKETS		PERSONAL EXEMPTIONS			FEDERAL INCOME TAX DEDUCTIBLE
	(in percents) Low	High		Lowest	Highest	Single	Married	Dependents	
ALABAMA	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
ALASKA	No State Income Tax								
ARIZONA	2.59	- 4.54	5	10,000 (b)	- 150,000 (b)	2,100	4,200	2,300	
ARKANSAS (a)	1.0	- 7.0 (e)	6	3,699 (b)	- 31,000 (b)	23 (c)	46 (c)	23 (c)	
CALIFORNIA (a)	1.0	- 9.3 (w)	6	6,827 (b)	- 44,815 (b)	94 (c)	188 (c)	294 (c)	
COLORADO	4.63		1	-----Flat rate-----		-----None-----			
CONNECTICUT	3.0	- 5.0	2	10,000 (b)	- 10,000 (b)	12,750 (f)	24,500 (f)	0	
DELAWARE	2.2	- 5.95	6	5,000	- 60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax								
GEORGIA	1.0	- 6.0	6	750 (g)	- 7,000 (g)	2,700	5,400	3,000	
HAWAII	1.4	- 8.25	9	2,400 (b)	- 48,000 (b)	1,040	2,080	1,040	
IDAHO (a)	1.6	- 7.8	8	1,237 (h)	- 24,736 (h)	3,500 (d)	7,000 (d)	3,500 (d)	
ILLINOIS	3.0		1	-----Flat rate-----		2,000	4,000	2,000	
INDIANA	3.4		1	-----Flat rate-----		1,000	2,000	1,000	
IOWA (a)	0.36	- 8.98	9	1,379	- 62,055	40 (c)	80 (c)	40 (c)	*
KANSAS	3.5	- 6.45	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.0	- 6.0	6	3,000	- 75,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.0	- 6.0	3	12,500 (b)	- 25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
MAINE (a)	2.0	- 8.5	4	4,849 (b)	- 19,450 (b)	2,850	5,700	2,850	
MARYLAND	2.0	- 5.5	7	1,000	- 500,000	2,400	4,800	2,400	
MASSACHUSETTS (a)	5.3		1	-----Flat rate-----		4,125	8,250	1,000	
MICHIGAN (a)	4.35		1	-----Flat rate-----		3,300	6,600	3,300	
MINNESOTA (a)	5.35	- 7.85	3	21,800 (j)	- 71,591 (j)	3,500 (d)	7,000 (d)	3,500 (d)	
MISSISSIPPI	3.0	- 5.0	3	5,000	- 10,000	6,000	12,000	1,500	
MISSOURI	1.5	- 6.0	10	1,000	- 9,000	2,100	4,200	1,200	* (r)
MONTANA (a)	1.0	- 6.9	7	2,500	- 14,900	2,040	4,080	2,040	* (r)
NEBRASKA (a)	2.56	- 6.84	4	2,400 (k)	- 27,001 (k)	113 (c)	226 (c)	113 (c)	
NEVADA	No State Income Tax								
NEW HAMPSHIRE	State Income Tax is Limited to Dividends and Interest Income Only.								
NEW JERSEY	1.4	- 8.97	6	20,000 (l)	- 500,000 (l)	1,000	2,000	1,500	
NEW MEXICO	1.7	- 5.3	4	5,500 (m)	- 16,000 (m)	3,500 (d)	7,000 (d)	3,500 (d)	
NEW YORK	4.0	- 6.85	5	8,000 (b)	- 20,000 (b)	0	0	1,000	
NORTH CAROLINA (n)	6.0	- 7.75	3	12,750 (n)	- 60,000 (n)	2,000	4,000	2,000	
NORTH DAKOTA (a)	2.1	- 5.54 (o)	5	31,850 (o)	- 349,701 (o)	3,500 (d)	7,000 (d)	3,500 (d)	
OHIO (a)	0.618	- 6.24	9	5,000	- 200,000	1,450 (p)	2,900 (p)	1,450 (p)	
OKLAHOMA	0.5	- 5.50 (q)	7	1,000 (q)	- 8,701 (q)	1,000	2,000	1,000	
OREGON (a)	5.0	- 9.0	3	2,900 (b)	- 7,300 (b)	169 (c)	338 (c)	169 (c)	* (r)
PENNSYLVANIA	3.07		1	-----Flat rate-----		-----None-----			
RHODE ISLAND	25.0% Federal tax rates (s)								
SOUTH CAROLINA (a)	0.0	- 7.0	6	2,670	- 13,350	3,500 (d)	7,000 (d)	3,500 (d)	
SOUTH DAKOTA	No State Income Tax								
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.								
TEXAS	No State Income Tax								
UTAH	5.0		1	-----Flat rate-----		(t)	(t)	(t)	
VERMONT (a)	3.6	- 9.5	5	32,550 (u)	- 357,700 (u)	3,500 (d)	7,000 (d)	3,500 (d)	
VIRGINIA	2.0	- 5.75	4	3,000	- 17,000	930	1,860	930	
WASHINGTON	No State Income Tax								
WEST VIRGINIA	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
WISCONSIN (a)	4.6	- 6.75	4	9,700 (v)	- 145,460 (v)	700	1,400	700	
WYOMING	No State Income Tax								
	-								
DIST. OF COLUMBIA	4.0	- 8.5	3	10,000	- 40,000	1,675	3,350	1,675	

STATE INDIVIDUAL INCOME TAXES (footnotes)

Source: The Federation of Tax Administrators from various sources.

- (a) 16 states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts, Michigan, Nebraska and Ohio index the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC.
- (e) A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$56,500.
- (g) The tax brackets reported are for single individuals. For married households, the same rates apply to income brackets ranging from \$1,000 to \$10,000.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$31,860 to over \$126,581. A 6.4% AMT rate is also applicable.
- (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000.
- (l) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 8.97% (with 7 income brackets) applying to income brackets from \$20,000 to over \$500,000.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married households filing separately pay the tax imposed on half the income.
- (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lower exemption amounts allowed for high income taxpayers.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$53,200 to \$349,701. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (p) Plus an additional \$20 per exemption tax credit.
- (q) The rate range reported is for single persons. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000. The top tax rate is scheduled to fall to 5.25% for tax years after 2008.
- (r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,600 in Oregon.
- (s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001. Or, taxpayers have the option of computing tax liability based on a flat 7.0% (6.5% in 2009) of gross income.
- (t) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of Federal personal exemption amounts. The credit amount is phased out above \$12,000 in income (\$24,000 for joint returns).
- (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$54,400 to over \$357,700.
- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$12,930 to \$193,950. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.
- (w) An additional 1% tax is imposed on taxable income over \$1 million.

STATE PERSONAL INCOME TAXES: FEDERAL STARTING POINTS

(as of January 1, 2007)

STATE	Relation to Internal Revenue Code	Tax Base
ALABAMA	---	---
ALASKA	no state income tax	
ARIZONA	1/1/06	federal adjusted gross income
ARKANSAS	---	---
CALIFORNIA	1/1/05	federal adjusted gross income
COLORADO	Current	federal taxable income
CONNECTICUT	Current	federal adjusted gross income
DELAWARE	Current	federal adjusted gross income
FLORIDA	no state income tax	
GEORGIA	1/1/06	federal adjusted gross income
HAWAII	12/31/05	federal adjusted gross income
IDAHO	1/1/06	federal taxable income
ILLINOIS	Current	federal adjusted gross income
INDIANA	1/1/06	federal adjusted gross income
IOWA	1/1/06	federal adjusted gross income
KANSAS	Current	federal adjusted gross income
KENTUCKY	12/31/04	federal adjusted gross income
LOUISIANA	Current	federal adjusted gross income
MAINE	12/31/05	federal adjusted gross income
MARYLAND	Current	federal adjusted gross income
MASSACHUSETTS	Current	federal adjusted gross income
MICHIGAN	Current (a)	federal adjusted gross income
MINNESOTA	5/18/06	federal taxable income
MISSISSIPPI	---	---
MISSOURI	Current	federal adjusted gross income
MONTANA	Current	federal adjusted gross income
NEBRASKA	2/14/07	federal adjusted gross income
NEVADA	no state income tax	
NEW HAMPSHIRE	on interest & dividends only	
NEW JERSEY	---	---
NEW MEXICO	Current	federal adjusted gross income
NEW YORK	Current	federal adjusted gross income
NORTH CAROLINA	1/1/06	federal taxable income
NORTH DAKOTA	Current	federal taxable income
OHIO	Current	federal adjusted gross income
OKLAHOMA	Current	federal adjusted gross income
OREGON	Current	federal taxable income
PENNSYLVANIA	---	---
RHODE ISLAND	6/3/01	federal adjusted gross income
SOUTH CAROLINA	12/31/05	federal taxable income
SOUTH DAKOTA	no state income tax	
TENNESSEE	on interest & dividends only	
TEXAS	no state income tax	
UTAH	Current	federal taxable income
VERMONT	1/1/05	federal taxable income
VIRGINIA	12/31/05	federal adjusted gross income
WASHINGTON	no state income tax	
WEST VIRGINIA	1/1/06	federal adjusted gross income
WISCONSIN	12/31/04	federal adjusted gross income
WYOMING	no state income tax	
DIST. OF COLUMBIA	Current	federal adjusted gross income

Source: Compiled by the Federation of Tax Administrators from various sources.

--- state does not employ a federal starting point. Current indicates state has adopted IRC as currently in effect. Dates indicate state has adopted IRC as ammended to that date.

(a) or 1/1/99, taxpayer's option.



6.0 Frequently Asked Questions

6.1 General

- Q.** Is it possible to run “what-if” calculations?
- A.** You may run any number of calculations using the public calculator. When you become a user of the internal calculator in CSE, it is only when you save a calculation that it becomes a record of the case, with the exception that draft calculations for court users are deleted after 180 days and inactive calculations are deleted after 30 days.
- Q.** Has the calculator been certified by the Judicial Council?
- A.** Yes.
- Q.** Does the visitation averaging strategy suggest that when the oldest child emancipates, a modification is warranted?
- A.** Yes, the visitation averaging strategy suggests that it would be prudent in certain circumstances, especially in split-custody cases. Beginning mid-October 2008, however, the allocation of support mirrors the strategy used by third-party processors, showing support at the child level based on custody and visitation for each child, with a net total that one parent will be obligated to pay the other parent for support. Be aware that the structure of that scheme still uses visitation averaging. Also, regulations now in effect impose review and adjustment on request of a party if there is a change in parenting time or custody.
- Q.** Does the calculator use visitation averaging in a foster care case when both parents are residing together?
- A.** Yes.
- Q.** Why is the parent not given full credit for having custody of a child?
- A.** The visitation averaging is required by statute and a parent is given full credit for custody.
- Q.** Why does the calculator say Parent 1 and Parent 2 rather than Mother and Father?
- A.** Parent 1 is presumed to be the non-custodial parent and Parent 2 is presumed to be the custodial parent, and either parent can be the mother or father. This also avoids labeling parents who are registered domestic partners and the children are adopted.
- Q.** Does the calculator recognize birth dates of children?
- A.** In the public calculator, there is no way to indicate children who share the same birth date. In the internal calculator, however, where the birth dates of children are included in the calculation, the calculator recognizes when children are from the same birth and support for the children are equal (the only exception is when there is a \$1 difference).

6.2 Visitation

- Q.** Visitation is the average percentage of time the high earner has or will have the primary physical responsibility of the children. What if the children reside with the high earner?
- A.** Whether Parent 1 or Parent 2 has custody or is the high earner, the visitation factor is still as it relates to Parent 1. A percentage greater than 50% for a particular child indicates that the child resides with Parent 1 majority of the time. The guideline child



support formula also provides for this circumstance in the "K" factor which is $1 + H\%$ for $H\%$ of 50% visitation or less, or $2 - H\%$ where $H\%$ is greater than 50%.

- Q. If you un-check (exclude) a child and forget to zero out the visitation, will it affect the calculation?
- A. No. Unchecking (excluding) a child prevents that child from impacting the calculation in any way. You will still need to manually adjust tax exemptions and child tax credits that would otherwise have been included in the calculation.
- Q. Is visitation averaged in split-custody cases?
- A. The allocation of support for each child is based on custody and visitation for each child, with a net support amount that one parent will be obligated to pay the other parent. Visitation averaging is required by the guideline child support formula, so it does still apply. This is true in all certified calculators because it is part of the law.
- Q. The advanced timeshare options apply only to visitation with Parent 1. How do you determine timeshare when one child resides primarily with Parent 1?
- A. Select or enter the visitation arrangement as if visitation was reversed. Then enter the opposite value. For example, the oldest child resides with Parent 1 and visits Parent 2 every other weekend. For this child, you would select the advanced timeshare option for alternate weekends and click OK. The percentage (14%) will appear in the **Time with Parent 1** field for that child. Replace the percentage with its opposite value (e.g., 86%). Whatever the **Time with Parent 1** percentage, the remainder percentage of time is presumed to be time with the Parent 2.

6.3 Hardships

- Q. Where do you enter child support received for children of other relationships and will that entry offset the hardships?
- A. Child support received from another relationship is entered in the **Child Support Received** field in the Public Assistance and CS Received subsection in the Monthly Income Information section. An entry in this field does nothing to create or offset hardships; partial (decimal) hardships are allowed for such considerations. Hardships are entered separately in the Monthly Hardship Deduction Calculation section.
- Q. Can you enter a partial hardship?
- A. Absolutely. You can enter .5, 1, 1.5, etc. up to a maximum of 10.0.
- Q. Do you have to select at least one of the boxes in the Monthly Hardship Deduction Calculation section?
- A. **Not Applicable** is selected by default. You can enter the number of children for a hardship deduction (e.g., .5, 1, 1.5, etc.) and the calculator determines the hardship amount for you. You can alternatively enter a dollar amount.
- Q. If the obligor qualifies for a low-income adjustment, will the hardship deduction be based on the low end or the high end of the low-income adjustment range?
- A. If you enter the number of children for a hardship deduction, the calculator bases the hardship deduction on the low end of the low-income adjustment range if low-income adjustment is applied to the calculation; otherwise, the high end is applied.
- Q. Is there an option to use the high end of the low-income adjustment range for a hardship deduction?
- A. No, but you can get around this: Select No in the **Low-Income Adjustment** field and calculate support. Basic child support is based on the high end of the low-income



adjustment range. Return to the data-entry page and enter an amount for the hardship deduction rather than having the calculator determine the deduction amount for you, and then select Yes in the **Low-Income Adjustment** field and calculate support.

6.4 Taxes

- Q. Will the calculator automatically give Parent 1 a tax deduction for a minor child if the visitation is more than 50%?
- A. No. You must manually adjust the tax filing status, and increase the tax exemptions and child tax credits. You must also reduce the tax exemptions and child tax credits for Parent 2, as these are automatically given to Parent 2 when the calculation is started.
- Q. How do you change the tax year?
- A. Select the tax year in the Tax Year drop-down box. The earliest tax table available for any calculation is 2004.
- Q. Are all tax settings selected by default?
- A. All tax settings, except California's Dependency Credit for Dependent Parent(s) and Joint Custody Head of Household Credit, are selected by default. Child-related tax credits for Parent 2 automatically include the number of children in the calculation. Further adjustments to these settings are manual.
- Q. Will the State provide an official source for other state tax rates?
- A. No, but a valuable website has been discovered and shared with LCSAs, which provides other state tax rate information and "Links" to other state tax agency websites. This address of this website is www.taxadmin.org; instructions are included in this document on page 37.
- Q. Can you select another state tax when running a calculation?
- A. No, you must enter the other state tax rate or a monthly tax amount. Instructions are included in this document on page 37.
- Q. In the **Other State Tax Rate** field, do you enter the actual other state tax rate or the rate as it relates to the California rate?
- A. Enter the other state tax rate (as long as taxes are based on federal adjusted gross income) or if the tax rate is zero. Alternatively, you can enter a monthly tax obligation amount. Instructions are included in this document on page 37.
- Q. Do child tax credits default to zero?
- A. Child-related tax credits for Parent 1 default to zero and credits for Parent 2 reflect the number of children in the calculation. If the custody of either child differs, you must manually adjust the default values. When a parent has other children in the home, you should increase these credits as appropriate.
- Q. Why so much attention to child tax credits?
- A. Not all children qualify for child tax credits. The IRS determines these requirements, and they can vary for each child. See pages 29-35 for more information.
- Q. Is the Alternative Minimum Tax calculation automated?
- A. Yes. During design discussions with the CPA, it was determined that the Alternative Minimum Tax could be calculated based on data entered into the calculator.



- Q. Can you have dual Head of Household filing statuses?
- A. You can unless the checkbox labeled **Parents Living Together Without Custody of Children** option is checked. According to the IRS, a taxpayer filing as head of household must furnish over half the cost of maintaining the household.

6.5 Prior Period Date Range

- Q. Can you run each child with a different prior period date range?
- A. Yes and there are no restrictions. Arrears, however, are based on the tax year selected on the main data-entry page.
- Q. What do you do with the prior period date range when you need part of a month?
- A. If you need to use a partial month in the date range, don't use this feature. Reflect the date range and arrears amount in the order instead.
- Q. What if you have a prior period for more than one year?
- A. You can have a prior period date range that crosses multiple years, but the end date cannot be the current or a future date.
- Q. How far back can the prior period date range go?
- A. The date range is not limited, but the earliest tax year is 2004. If a date range is entered prior to 2004, you can select the 2004 tax year.

6.6 Income and Deductions

- Q. Does the Low-Income Adjustment include a range?
- A. Selecting Yes in the Low-Income Adjustment drop-down box will display the low- and high-end ranges on the summary page if the obligor's net income is less than \$1,000 per month.
- Q. Can you override the pre-populated fields or default entries?
- A. Yes.
- Q. If we enter income in the **Self-Employment Income** field and the **Include Self-Employment Taxes** checkbox for that party had been previously unchecked, will the system automatically reactivate the checkbox?
- A. No, you must manually check and uncheck tax settings for each calculation. You do not need to uncheck the **Include Self-Employment Taxes** unless there is valid reason for excluding self-employment taxes. If no self-employment income is entered, self-employment taxes are not applied to the calculation.
- Q. Is there a place to enter amounts a parent receives based on the disability of the child?
- A. This data is not part of a guideline child support calculation and should not be included in any field.
- Q. Where do you enter FC4057.5 money (imputed income based on new spouse income)?
- A. Enter the imputed income in the **Wages/Salary** field and mark the **Imputed Income** field for that party. An imputed income indication appears on the results (although it does not cite that code).



- Q. If you manually select **Yes** for the **Low-Income Adjustment**, will the calculator automatically determine whether the adjustment is applicable?
- A. Yes, if the obligor's net income is less than \$1,000.00, the adjustment is applied, and if the obligor's net income is not less than \$1,000.00 the adjustment is not applied despite the 'Yes' option having been selected.
- Q. Under what circumstance would we select the **Match Presumed Child Support Per Capita** option? What is that calculation strategy and is it bound by the FC4071(b) limitation?
- A. This maximum hardship deduction is calculated as the average total support (including net add-ons). See page 22 for more information.
- Q. Is there an overtime or bonus chart?
- A. No, although requests for this functionality have been received and are being considered.
- Q. If you enter an amount for health insurance and you don't specify it as being pre or post tax, what is the default?
- A. The default is post-tax, and you must enter the amount of the premium in the Paid by Party or the Wage Deduction field.
- Q. Where is Title II or Title XVI entered in the guideline calculator?
- A. Title II is social security retirement and disability income. The non-taxable portion of this income should be entered in the **Social Security Income (Non-Taxable)** field in the Other Non-Taxable Income subsection; the taxable portion (if any) should be entered in the **Social Security Income (Taxable)** field in the Other Taxable Income subsection. See page 36 to determine how much of social security income is taxable and how much is non-taxable. Title XVI is SSI/SSP and may be entered in the **Public Assistance Received** field.
- Q. Is there a field for taxable Social Security?
- A. Yes, it is located in the Other Taxable Income subsection.
- Q. The differences between third-party calculators and the guideline calculator seem to be the greatest for low-income people. The higher the wages, the more alike they become.
- A. This usually occurs when tax settings are not adjusted.
- Q. Does the calculator determine the taxable and non-taxable amounts of income from Social Security?
- A. No, it does not. Guidelines are included in this guide. See page 36.
- Q. If I enter income from wages as well as non-taxable income, the calculator moves the income around so it's not the same as what I input. What causes the income to differ from what I enter?
- A. After further inquiry, it was determined that there was also mandatory retirement, which is added to non-taxable income and subtracted from gross income. When there is non-taxable income with statutory deductions, the gross income may be increased. If the only income is non-taxable or if deductions and non-taxable income exceed taxable income, the gross income for the calculation is increased by the corresponding difference. This provides the proper net income, which may be more of an accurate depiction than gross income for the calculation of support.



6.7 Allocation of Support

- Q. Should split-custody calculation results be 'blanket' orders or have allocation per child?
 - A. The results are allocated per child but have a net obligation for one parent to pay. Adhering to the results is a decision of the court.
- Q. When the parents are living together, is the allocation of support between the parents based on gross income or net income?
 - A. The final support amount and the allocation of support are calculated using the net income of each party.

6.8 Saving and Printing

- Q. Can calculations be saved with unique names?
 - A. The public calculator results can be saved locally with unique names selected by the user. This is accomplished by using the **File** menu in Windows.
- Q. Can you print the results window to a file or use the 'save as' menu option to save the calculation with your own naming convention?
 - A. Yes. Select the **File** menu, and then select **Save As...** Name the file and select the directory for where you want to save these types of files.
- Q. Can you run several scenarios before court and save them to the system for court?
 - A. Results can be saved as previously described, but they cannot be imported for editing during court. Data will need to be re-entered.
- Q. Can you print calculations prior to saving?
 - A. Yes. Select the **File** menu, and then select **Print**.
- Q. Will the public guideline calculator be identical to the calculator in CSE?
 - A. It is substantially similar except for generic naming conventions. Printing and saving are also different. Calculations in CSE can be edited.
- Q. Is there a place for notes in the public calculator?
 - A. No, but you can open *Notepad* (a Windows program) and enter notes, and then name that file with a name similar to your calculation results, and save them both in the directory where you store calculation result files.

6.9 Bridging the Gap

One of the most frequently asked questions is why results in the California calculator differ from other calculators.

Analysis has shown that the primary factor in these disparities is because the tax settings for each parent have not been changed. The California calculator was designed for the user to review tax settings in every calculation. Due to these apparent oversights, some of the default tax settings have been changed to reflect the most common scenarios. For example, child tax credits for Parent 2, who is presumed to be the custodial parent, automatically reflect the number of children in the calculation, and the **California Dependency Credit for Dependent Parent(s)** and the **California Joint Custody Head of Household Credit** options are excluded by default.

Another common omission is removing the **California Renter's Credit** when it is not applicable to the calculation.



There is also a difference in the methodology used in calculating hardships between the California guideline calculator and other calculators. If the support calculation is different, the maximum hardship is different. Try calculating without hardships to see if that helps bridge the gap. You can always go back and add the hardships to see whether that is the issue. If it is, the guideline calculator allows you to enter a specific amount for a hardship rather than letting the program calculate it for you.

Finally, be aware that when the **Low-Income Adjustment** is applied to a calculation, the guideline calculator uses the low-end of the range where some third-party calculators use the high-end of the range.